

# **Village of Richfield Municipal Budget**

**Adopted: November 20, 2012**

## **2013**



*“Forward. Preserving... A Country Way of Life!”*



# Table of Contents

Letter to the Board.....	4
Village Board Profile.....	8
Village Boards and Commissions .....	8
Village Staff .....	9
Village Demographics .....	11
Location .....	13
Organization .....	14
Schools Serving Richfield .....	15
Budget Policies.....	16
Budget Highlights.....	17
Basis of Budgeting.....	18
Budgeting Ordinance .....	19
Explanation of Budget Process .....	20
Long-Range Financial and Operational Plans .....	21
Financial and Statistical Information.....	25
Explanation of Village Funds .....	26
Budget Summary .....	27
Assessment Data .....	28
What's My Share .....	29
Revenues.....	31
Expenses .....	41
Expenditures by Department .....	45
Village Board .....	46
Administrator.....	48
Deputy Clerk.....	52
Election .....	55

# Table of Contents

Deputy Treasurer.....	56
Building Inspector .....	60
Public Works and Highway .....	64
Street Lighting.....	67
Transfer Station.....	67
Community Services and Planning .....	68
Non-Departmental Expenditures.....	73
Contracted Village Services.....	75
Legal Counsel .....	76
Assessor.....	76
Insurance .....	77
Engineering Services .....	77
Washington County Sheriff .....	78
Lake Patrol.....	79
Emergency Government .....	80
Pest Control .....	80
Richfield Volunteer Fire Company.....	81
Community Culture and Leisure.....	83
Parks .....	84
Richfield Historical Society .....	85
Taxes, Capital Project Funds, and Debt Service .....	87
Utility Districts.....	89
Designated Funds .....	93
Assets.....	95
Glossary .....	102



## Letter to the Village Board from Joshua Schoemann, Village Administrator

If 2011 is remembered as the ‘Year of the Reform’ for the State of Wisconsin this century, then 2012 will surely be remembered as the ‘Year of the Election’. With six elections spread throughout the calendar year, our Village and our State experienced a unique democratic phenomenon, which resulted in a perfect storm of statewide and local elections. Regardless of which side of the political aisle, everyone seemed to have their fill of political campaigns, gamesmanship, and most notably, commercials.

Now that the politicking has come to a close, we patiently look forward to 2013, which will go down in history as the ‘Year of ‘Citizen Service’! As we prepare for this new year, we especially look forward to the traditional calm, workman-like approach, that usually defines an odd numbered year in the State of Wisconsin. It is these “off years” that provide us the opportunity to lay the important groundwork of planning which keeps our community moving forward.

Because of this opportunity, 2013 will be a year of planning for projects, development and operations in both the coming years and the coming decades. It will be with the help of our active citizens that we most effectively and accurately mold the future of our great community. As you review this year’s budget, you will see a plethora of initiatives, opportunities for ‘citizen service’, aimed at carefully planning the future of our Village; living up to the first half of our Village’s vision statement: *“Forward. Preserving...A Country Way of Life.”* These “Forward” looking initiatives include the Village’s first-ever Capital Improvement Plan, a Comprehensive (Smart Growth) Plan review and a Comprehensive Park Plan review, just to name a few. Each of these initiatives will provide some level of opportunity for citizens, service organizations, and stakeholders of our community to actively participate in looking “Forward” for Richfield.

Still, while we prepare for this year of long-term planning, we also prepare to continue to do the necessary work to maintain what we already have. To do this “Preserving” we start by doing our best to put as much money as possible into our road infrastructure. Although admittedly the funding structure of this function of our government is in need of reconsideration, until that day comes we continue to spend as much as possible on maintaining the roads that we have.



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In that same vein, we continue to make efforts to save for future projects, in order to minimize necessary borrowing for future capital improvement projects. This year we make specific efforts to save for future vehicle purchases, building renovations, park improvements and other capital investments. It is this type of conservative fiscal management that has allowed the Village of Richfield to maintain minimal debt obligations, while simultaneously avoiding significant annual interest payments. The end result is a lower tax rate for our citizens and a better financial picture for our community.

As this local planning commences, you will also begin to hear about similar efforts at the State level as they begin their biannual budget preparations. The decisions made during this biannual process will have lasting effects on the State, our own Village government, our schools, and Washington County. As such, we will watch with great interest in the first half of 2013 as the Governor and the new Legislature begin to develop the 2013 – 2015 biannual budget.

All in all the prospects for 2013, and beyond, are positive. The Village continues to find itself in a relatively comfortable financial position (relative to many of the surrounding communities), largely due to the lack of debt obligations, the maintenance of a small and efficient local government, and the prudent budget management by both the Village Board and Staff. The coming fiscal year provides another opportunity to build on the success that has been established for the past many decades, extending it for the next several.

As we enter 2013, I encourage you all to do your best to engage each and every citizen of Richfield to seek out at least one opportunity for ‘citizen service’. Encourage their involvement with one of our planning initiatives, volunteering for one of our service organizations, be an active follower on our social media or just making efforts to reply to surveys, elections and other similar opportunities. No matter what the service opportunity, these contributions are an important part of the equation which will result in continuing to move Richfield *“Forward. Preserving...A Country Way of Life!”*

Respectfully,

Joshua Schoemann  
Village Administrator



# Mission Statement

## Our Government

We value an accessible and efficient government that provides outstanding services to the community financed by the right balance of residential, commercial, and agricultural property. We value civic engagement and community involvement in Village planning and decision making. We proactively anticipate the needs of the community and work hard to ensure that we have safe and well-maintained roads; clean and usable parks; and inviting community buildings. We have a thoughtful and responsible approach to taxation that minimizes the financial burden of living here while supporting the essential government services and programs that sustain the health, safety, and beauty of our Village.

## Our Philosophy

We effectively plan and manage Village growth to successfully blend our rural heritage with our modern way of life. We protect our diverse natural resources and environment. We treasure our small-town feel while investing in thoughtful business development that enhances the vitality of our community. We actively preserve our open spaces, our dark evening skies, and beautiful parklands. We responsibly manage our precious water resources and thoughtfully consider development to protect them.

## Our Community

We welcome new residents and honor our long-time residents/way of life and traditions. We have active civic organizations that build community and share local traditions and events that celebrate our history and our promising future. Our parks and trails provide extensive recreational opportunities for those who live here—and those who are just visiting.

# Goals and Objectives

## Review, Revise and Develop Land Use Planning Strategies in Accordance with the Village's Vision and Mission

- ♦ 10 year Comprehensive Plan Review
  - Community Build-out Analysis
- ♦ Comprehensive Park Plan
- ♦ Long-term Facility Plan
- ♦ Maintain and Administer Groundwater Protection Ordinance



## Maintain and Personify Small, Responsible and Accountable Local Government

- ♦ Seek, Develop and Cultivate Intergovernmental Cooperation
- ♦ Continue to Develop Organizational Policies and Procedures
  - Recodification of Village Ordinances
  - Financial Policy Manual
  - Village Policy and Procedure Manual
  - Employee Policy Manual Development
- ♦ Develop and Implement Transparent and Concise Budget
  - Capital Improvement Plan
  - Equipment Replacement Plan
  - Government Finance Office Distinguished Budget Presentation and Fund Award

## Promote Citizen Service via Effective and Meaningful Two-way Communication with Taxpayers, Residents and Businesses

- ♦ Administer Forums and Dialogue with Citizens
  - Community Forums
  - Public Information Meetings (Highway Improvement Program)
  - Open Door Policy
- ♦ Improve Internet and Social Media Efforts
  - Implementation of New Village Website
  - Expansion of Social Media Usage
- ♦ Develop Hard Copy Communication Tools
  - Newsletter Circulation
  - Construction Notices (Highway Improvement Program)



# Village Boards and Commissions

## Village Board

John Jeffords, President (center)

Dan Neu, Sandy Voss, Rock Brandner, and Bill Collins (left to right)



## Administrative Review Board

Village President John Jeffords, Chair

Trustee Rock Brandner

Richard Becker

## Architectural Review Board

Bob Wirth, Chair

Jason Duehring

James Otto

Del Schmechel

Tom Wolff

## Board of Review

Carol Robinson, Chair

Trustee Sandy Voss, Vice-Chair

Donald Filipiak

Matthew Koepler

Avita Zander

Rick Hillman—1st Alternate

Rock Brandner—2nd Alternate

## Board of Zoning Appeals

Robert Bilda, Chair

Brian Gallitz

Jack Lietzau

Daniel Pittenger

Don Weiland

Justin Perrault—1st Alternate

Richard Schlei—2nd Alternate

## Park Commission

Jerry Palmersheim, Chair

Paul Bernard

Holly Braden

Donald Filipiak

Ken Meeks

Larry Schmitt

Heidi Woelfel

## Plan Commission

James Otto, Chair

Jeff Klug, Vice-Chair

Trustee Dan Neu

Kurt Bartel

Donald Berghammer

Bob Lalk

Richard Melzer



## **Village Staff**

**Joshua Schoemann**  
**Village Administrator/Clerk/Treasurer/Police Chief**

### **Administrative Services**

Jim Healy, Assistant to the Administrator  
Donna Jackson, Deputy Treasurer  
Caroline Fochs, Deputy Clerk  
Joel Jaster, Building Inspector  
KateLynn Schmitt, Administrative Intern  
Margaret Runnells, Office Assistant

### **Public Works/Parks**

Mike Gauthier, DPW Supervisor  
Bob Muesch, Foreman  
Annie Stuetgen, Highway Department  
Dave Janzer, Highway Department  
Leon Schmitz, Highway Department  
Ron Schlee, Recycling Center Supervisor

### **Police/Fire/Emergency Services**

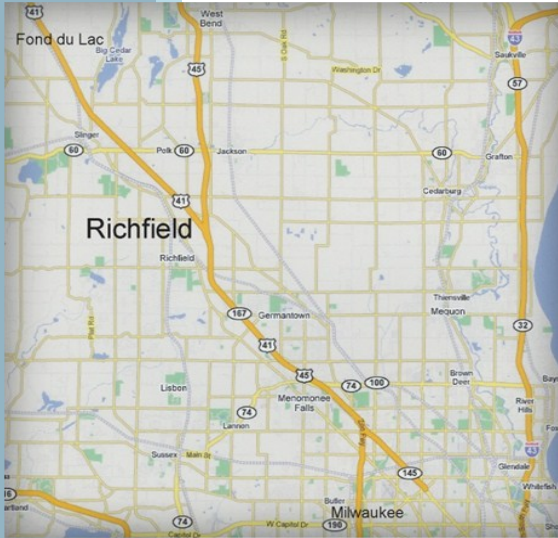
Robert Stuesser, Emergency Management Director  
Terry Kohl, Fire Chief  
Mike Anderson, Police Deputy  
Keith Kiupelis, Police Deputy

### **Private Contractors**

Mike Grotta, Grotta Appraisals, Assessor  
John Macy, Arenz, Molter, Macy, Riffle and Larson, Attorney  
Mike Herbrand, Houseman & Feind, LLC, Attorney  
Ron Dalton, Crispell-Snyder, Inc., Engineer  
Kathie Jaster, Washington County Humane Society, Humane Officer  
Tim Schwecke, Civitek Consulting, LLC, Planning Consultant



# Community Profile



## Quick Facts about the Village of Richfield

**Population** – 11,339 (Wisconsin Department of Administration, 2012 Preliminary Estimate)

**History** – incorporated as a village in 2008

**Lifestyle** – family-oriented community with hardworking residents dedicated to building an economically sustainable Village

**Local Economy** – local and regional retail, construction, manufacturing and professional services

**Median Family Income** - \$87,281 (Source: 2010 Census Bureau)

**Area**— 36 square miles

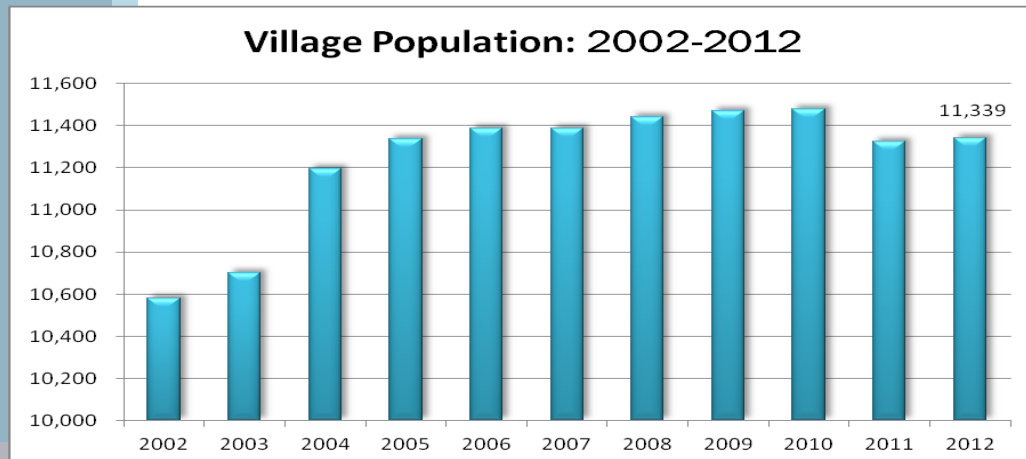
## Location, Location, Location

Richfield is located just off of Washington County's busiest highway, U.S. Highway 41. The benefits of Richfield's location include:

- ◆ 35 minutes to Miller Park, home of the Milwaukee Brewers
- ◆ 40 minutes to Lake Michigan lakefront and downtown Milwaukee
- ◆ A little over two hours to Chicago, IL

## Richfield Demographics

Richfield's total population includes 11,339 residents, with the average household size being 2.71 residents. The average travel time to work is 26 minutes. A number of residents move to Richfield to enjoy a small-town atmosphere while the highway access still allows them to enjoy a fairly quick commute.



# Village Demographics

The Village of Richfield is a growing community with a family-oriented atmosphere. Richfield prides itself on being a safe area for residents to raise a family. Our friendly neighborhoods, trustworthy environment, and caring nature have attracted many families to our expanding community.

- ♦ Median age is 45
- ♦ Males outnumber females by approximately 250 residents
- ♦ Population 25 years and older is 7,936
- ♦ Population 65 years and older is 1,408

## Richfield's Workforce

With Richfield's close proximity to Milwaukee, the majority of residents commute to Milwaukee or close neighboring communities. However, as more quality employment opportunities become available in Richfield, more residents are taking advantage of working closer to home.

## Residents Type of Occupation

Residents living in Richfield in the labor force: 6,632

Management, professional, and related occupations: 2,518

Management, business, and financial occupations: 1,041

Professional, related science, and social occupations: 1,477

Sales and Office Occupations: 1,878

## Income Comparison

Median household income: \$87,281

Per capita income: \$37,086

Richfield's median household income is above the state average, and unemployment levels are significantly below state average. Hubertus, Colgate, and Richfield's all located in the Village of Richfield, were recently ranked within the top 15 highest earning median salary income areas in the State of Wisconsin, according to a Milwaukee Business Journal survey. Richfield continues to be a hardworking, safe, community with a flourishing workforce.

## Major Employers in Richfield

- ♦ Cabela's
- ♦ Strohwig Industries
- ♦ Piggly Wiggly,
- ♦ Kettle Hills Golf Course.



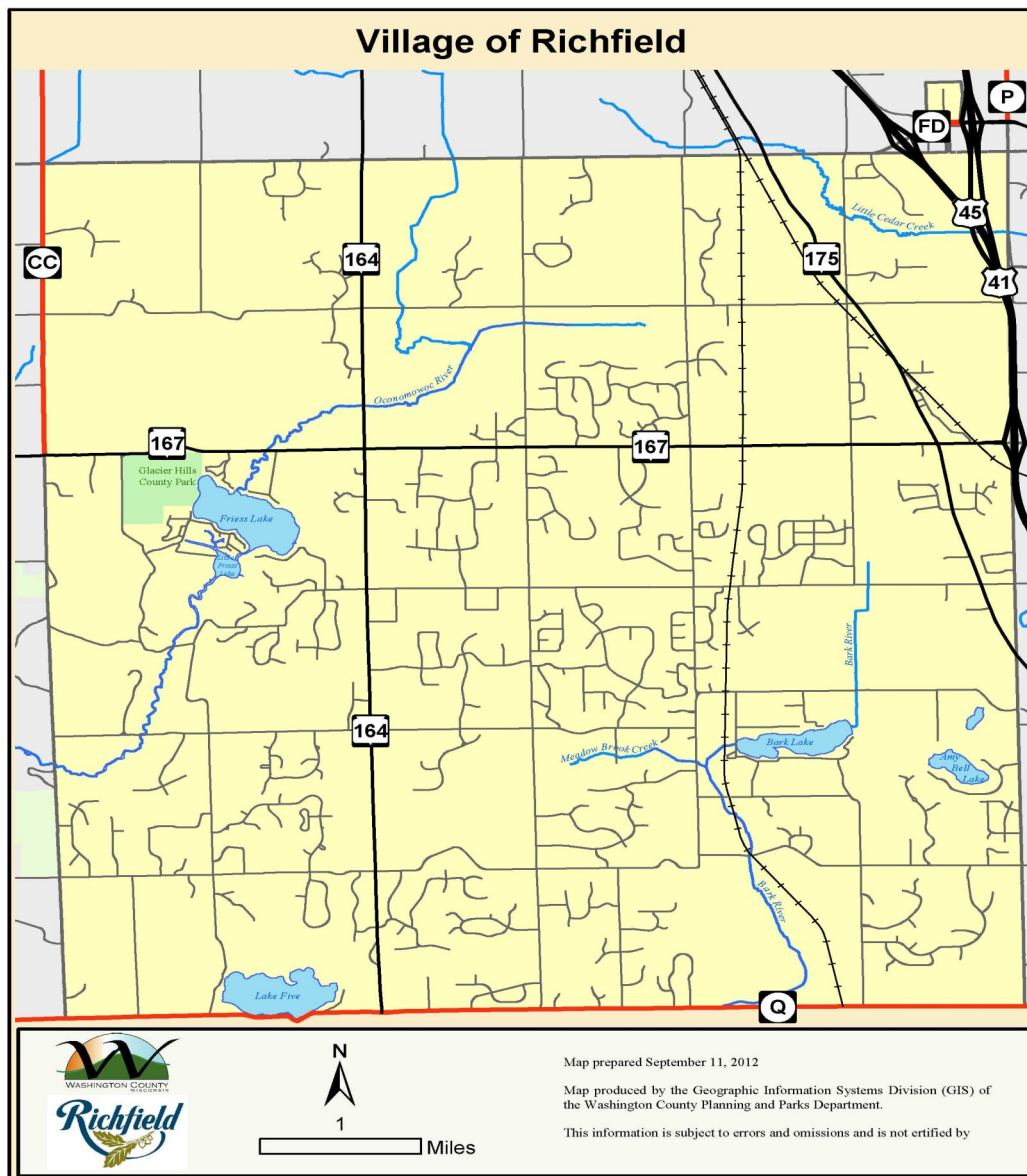
# Village Demographics

Category	Totals
<b>Population Data</b>	
Total Population	11,339
Male	5,774
Female	5,526
Average household size	2.71
Average family size	2.99
Population 25 years and over	7,936
Median Age (Years)	45.0
65 years and over	1,408
<b>Income and Labor Data</b>	
Median Household Income	87,281
Per capita income	37,086
In labor force	6,632
Mean travel time to work in minutes	26
Management, professional, and related occupations	2,518
Management, business, and financial occupations	1,041
Professional related science and social occupations	1,477
Sales and office occupations	1,878
<b>Educational Data</b>	
High school graduate (includes equivalency)	2,226
Some college or associate's degree	2,469
Bachelor's degree or higher	2,572
<b>Housing Data</b>	
Total housing units	4,338
Owner-occupied housing units	3,972
Median value (dollars)	288,300
Renter-occupied housing units	198
Vacant housing units	168
<b>Business Data</b>	
Professional, scientific, and technical services	25
Other services (except public administration)	21
Retail trade	20
Administrative and Support and Waste Management and Remediation Services	12
Health care and social assistance	6
Arts, entertainment, and recreation	7

Information obtained from the 2010 U.S. Census Bureau

## Location

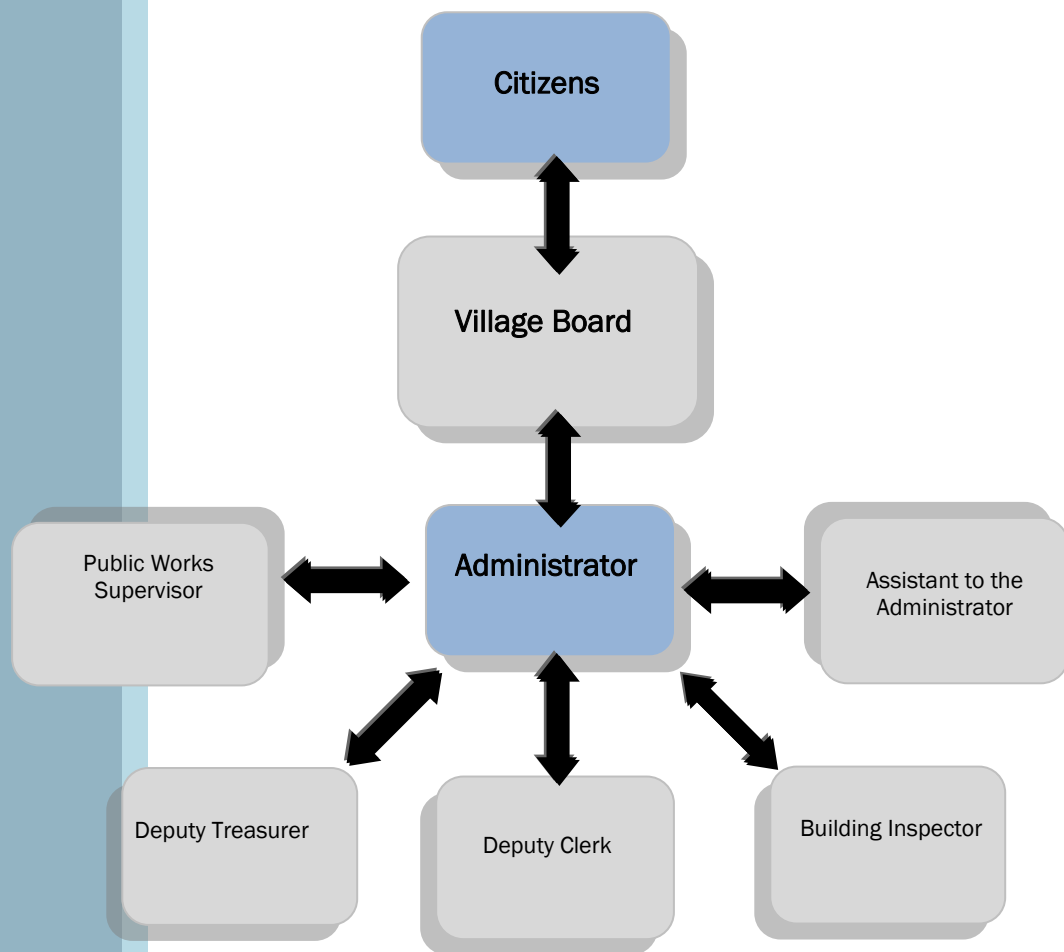
The Village of Richfield is located in the southwest corner of Washington County, Wisconsin. The Village is serviced by major roadways such as County Roads Q and CC, State Highways 164, 167, and 175, and U.S. Highways 41/45. Below is the Village map outlining the municipal boundaries and major thoroughfares.



# Organization

The Village operates with a Village Administrator supervising five Village departments: Treasurer, Clerk, Planning, Inspections and Highway Department. The Village Administrator is appointed by the Village Board, and is responsible for the proper administration of the business affairs of the Village. The Richfield Village Board is comprised of a President and four Trustees elected at-large and the term of office of the President and all Trustees is two (2) years.

The radial below illustrates our Village's Organizational hierarchy:





# Schools Serving Richfield

The Village is served by five school districts: Richfield, Friess Lake, Slinger, Hartford, and Germantown. Each district offers comprehensive educational programs for students in grades kindergarten through high school. Richfield residents attend Richfield Elementary School, Friess Lake School, Plat Elementary School, Slinger Elementary School, and Amy Belle School for education Kindergarten through 8<sup>th</sup> grade. There are also private schools in the Richfield area which include Crown of Life Evangelical Lutheran School and St. Gabriel Catholic School. Hartford Union High School, Germantown High School and Slinger High School are available for the students of these schools to continue their education through 12<sup>th</sup> grade.



Richfield Elementary School



Plat Elementary School



Amy Belle School



Hartford Union High School



Germantown High School



Slinger High School



Friess Lake School

# Budget Policies

## Budget Operating and Development Policy

Adopted on a basis consistent with generally accepted accounting principles, the operating budget shall serve as the annual financial plan for the Village and act as the policy document for implementing the Village Board goals and objectives. The budget shall provide Staff the resources necessary to accomplish Board determined service levels. During the year, Village Staff shall submit to the Village Board a proposed annual budget for the calendar year commencing the following January 1st. The annual budget includes proposed expenditures and the means of financing them. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item details. Separate summary budget information will also be presented for discussion and reviewed by the Board and the public.

## Fund Balance Policy

The intent of this policy is to insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes; to provide funds to allow the Village to respond to unforeseen emergencies; to establish and maintain a pay as you go capital improvement fund attempting to minimize the need for long-term debt; to provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables; to comply with GASB 54 while achieving the purpose as described above.

## Investment Policy

The purpose of these investment guidelines is to formalize the framework for the Village's daily investment activities to include scope, objectives, authority, standards of prudence, authorized institutions, investment type, collateralization and diversification. The guidelines are intended to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

## Purchasing Policy

The purpose of this policy is to provide safeguards for maintaining a procurement system of quality and integrity which is deserved by Village taxpayers for the fair and equitable treatment of all persons involved in public purchasing by the Village of Richfield, and to provide guidance and procedures to be followed for the procurement of goods and services for all departments.

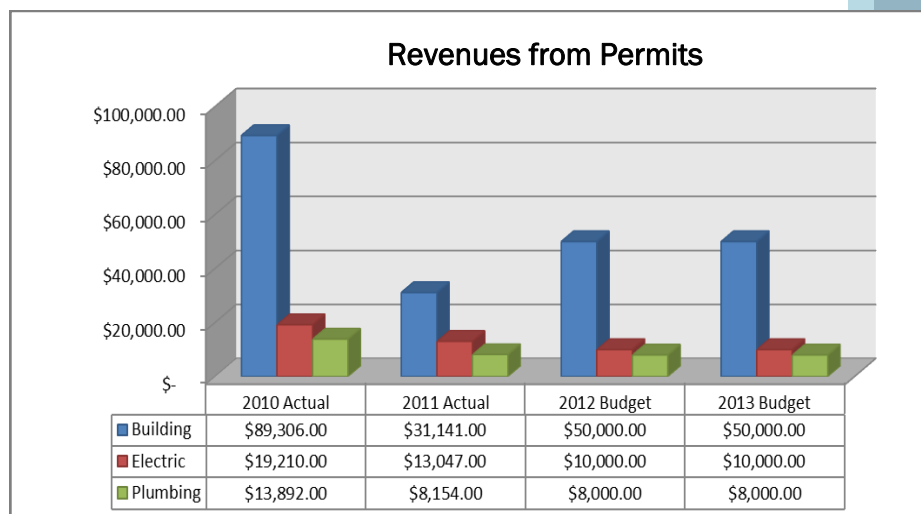
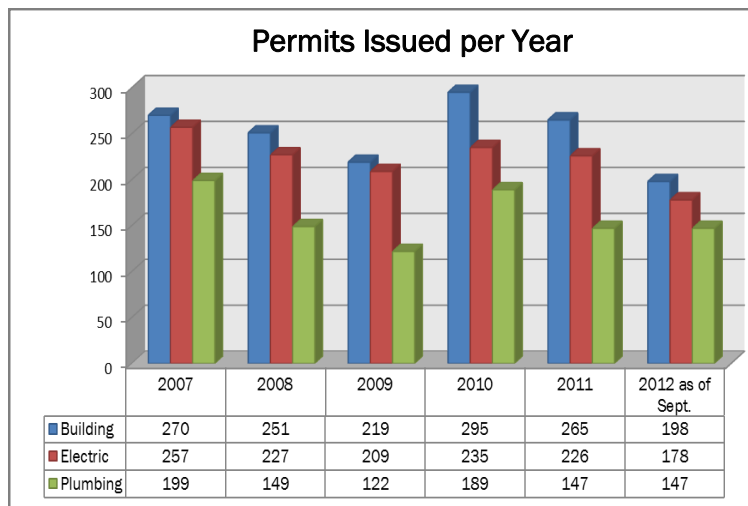
Continuing with the theme of last year's budget, the 2013 Village of Richfield Budget sees considerable change and restructuring. With the passage of Act 10 and Act 32 at the State level a "new normal" has been created in local government. In addition, the continued lagging economy and other external factors are challenges that the Village will face in the upcoming year. Regardless of the difficulties faced by these issues, the Village continues to maintain a healthy fund balance that will carry on into the future. The following highlights items that will have an impact on the upcoming 2013 budget.

# Budget Highlights

## Economy

When the recession began in 2008 the Village was fortunate enough to see continued economic development and be largely unaffected by it. Issuance of building, electrical, and plumbing permits finally dropped off in 2011. In 2012 permits were expected to continue declining but instead building permits issued saw a significant increase which gives us hope for a better 2013.

## Permit Comparison 2007-2012



# Basis of Budgeting

## Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial report.

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Village gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Village considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.



# Village Budgeting Ordinance

Annually, on or before October 1, each officer, department, or board shall file with the Administrator/Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department, or board during the current fiscal year to date, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, or board during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as the departmental estimates and shall be as nearly uniform as possible for the main divisions of all departments.

The Village Administrator shall consider such departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for such department or activity.

On or before November each year, the Village Administrator, with the assistance of the Village Staff, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year. The budget shall include the following information:

- ◆ The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current fiscal year.
- ◆ An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.
- ◆ An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
- ◆ Such other information as may be required by the Village Board. The Board shall publish a summary of the budget as required by State Statutes and provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens.

The Village Administrator shall submit to the Board, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed resolution to the Village Board, it shall be deemed to have been regularly introduced therein. The Village Board shall hold a public hearing on the budget and the proposed appropriation resolution, as required by State Statutes. Following the public hearing, the proposed appropriation resolution may be changed or amended and shall take the same course as other resolutions.

# Explanation of Budget Process

The budget process is continual; year-round, but increases in intensity starting in the month of June when individual departments begin to put together their respective goals and accomplishments for the year. During this time department heads receive input from the commissions and boards they are involved with on what will be required for the following year's operations.

In late July department heads meet with the Village Administrator and receive budget instructions for the ensuing year.

In late August through early September, department heads submit to the Village Administrator and Deputy Treasurer proposed operating budgets for the fiscal year which commences the following January 1st. The operating budget includes proposed expenditures and means of financing them.

In late September through the month of October, the Village Administrator schedules budget workshops which occur with Village staff, Board members and the public. The workshops present an opportunity for members of the community to help mold the final annual budget. Copies of the completed budget are made available for public viewing through the Deputy Treasurer and via the Village website.

In accordance with Wisconsin Statutes Section 65.90(3), a Class I public notice is published at least 15 days prior to the public hearing.

The public budget hearing is held by the Village Board during the month of November. At this meeting the Village Board approves by resolution the proposed budget and sets the associated tax levy.

## 2013 Budget Schedule

July 23-27	Budget Team meets to discuss goals and objectives for budget Improvements
August 2	Budget Team presents goals and objectives
August 17	Department Head's first drafts given to Administrator
August 22-24	Administrator and Treasurer meet with Department Heads
September 5	Department Heads second drafts given to Administrator
October 2	Budget Workshop #1
October 23	Budget Workshop #2
October 25	Budget Workshop #3 (if needed)
November 20	Official Public Hearing and final budget approved



# Long-Range Financial and Operational Plans

The Village of Richfield is very proud of its history and devotion to fiscal responsibility. It is a reputation that requires intense financial analysis and planning throughout the years. Every financial decision comes under harsh scrutiny by the Village Administrator and the Village Board. The public also has a chance to steer the budget process through attending budget workshops and Board meetings.

In June 2011, the Village set up a separate ad-hoc financial planning committee to put together detailed policies for the future of Richfield's finances. This committee's first task was to develop an investment policy for the Village. That policy was later presented to the Board and approved. The committee continues to work towards achieving a more comprehensive financial policy manual to guide the Village into the future.

In addition to financial planning, the Village has identified a collection of projects to be completed in the coming years. These projects will require cooperative efforts from all Village Staff members and the citizens supporting the Village by their service on various boards and commissions. The timelines for these projects are long-term with most having an expected completion date between 2012 and 2014. Each task endorses the overall themes of providing exceptional citizen service and preserving the 'Country Way of Life'. Each project is detailed below and page 23 provides a graphic view of how each Village department will complete the projects under the direction of the Administrator.

**Build-out Analysis** – The location of these major roadways within Village limits are a great asset to Richfield. To capitalize on this asset the land neighboring these roadways requires specific development planning attention. While keeping in accordance with the Village Comprehensive Plan, the Village Planner with assistance from the Plan Commission and the community, will construct a carefully analyzed plan of development for the corridor area. This plan will aim to benefit both Village of Richfield residents and local businesses. The Village Administrator and Assistant to the Administrator are working on this project with a completion timeframe of early 2013.

**10-Year Comprehensive Plan Review** – The Village has strived to adhere strictly to its Comprehensive Plan since its origination in November 2004. The document has aided the Village through years of much growth and change. 2014 will be the 10-year mark and to ensure the Plan continues to be relative to Village needs, both present and future, it will require a detailed review to be conducted. The Village Administrator and Assistant to the Administrator are working on this project with a completion timeframe of 2014.

**Recodification of Village Ordinances** – The changes the Village has gone through in the recent years can be reflected in the many changes made to the Village Code. Periodically reviewing the code and keeping it up to date reduces the possibility of inconsistencies, duplications, and conflicts. With newly recodified Village ordinances, the Village is better able to ensure standards of code enforcement. The Deputy Clerk has been coordinating this project and the expected completion timeframe is mid-2013.

# **Long-Range Financial and Operational Plans, Contd.**

**Capital Improvement Plan** – A Capital Improvement Plan assists with planning for expenses that will require substantial amounts of funds. This is done with considerable thought and consideration to allow Village staff time to prepare for future projects. The Village is currently developing a plan that details timelines for specific improvements the Village will require to maintain the high standards of citizens service it has set. Completion of the plan is expected in 2013 with the help of the Administrator and the Deputy Treasurer and Village Intern.

**Facility and Building Plan** – Also linked to the Capital Improvement Plan, the Facility and Building Plan will be created by the Public Works Supervisor with the help of the Deputy Treasurer. Various improvements to the Village Hall and the Public Works Building will be required in coming years and the Facility and Building Plan will establish timelines for these improvements to occur. This plan is needed so the Deputy Treasurer, Public Works Supervisor, and Administrator can budget the appropriate funds to complete these improvements. Scheduled completion of the plan is 2013.

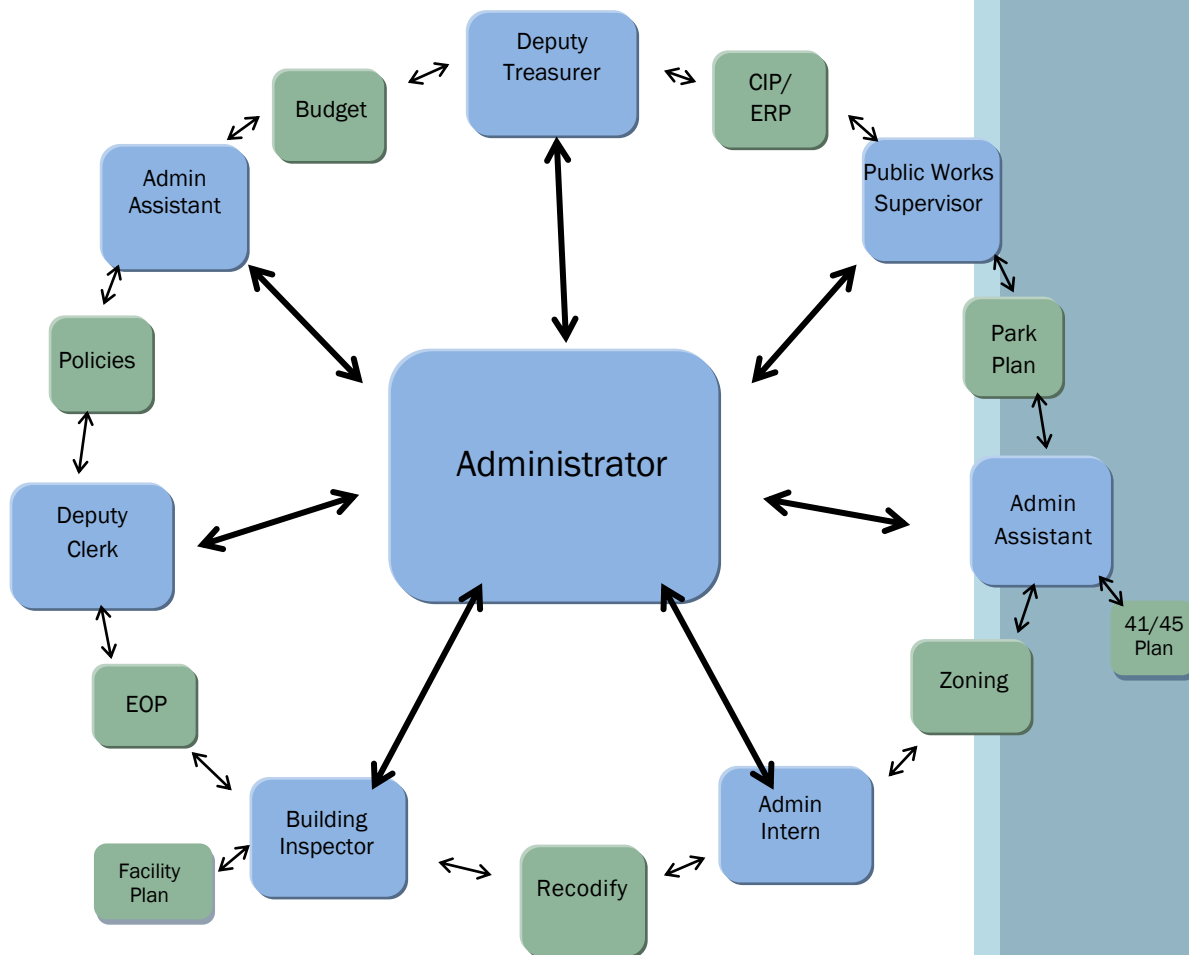
**Budget Improvement** – Historically the Village has operated with a budget laid out as simply as possible. While this document did contain all the necessary information, it was lacking in description, detail, and to the outside reader was difficult to understand. The current budget marks the second year of the budget improvement project. It is the hope of the Village Administrator that in a few short years the Village budget will become a guide any resident can easily refer to and read. This project will contain valuable beginnings in benchmarking and performance measurement processes in every Village department that will give a more accurate picture of the status of Village operations from year-to-year. This project is ongoing, headed by the Deputy Treasurer, Deputy Clerk, and Administrative Intern.

**Policy and Procedure Manual** – There are numerous Village operations that are not outlined within Village code. Policies are used to establish standards among the different Village departments and staff members. Early in 2011 Richfield staff began work in adding to the existing manual with new policies on Village procedures. This ongoing process ensures clarity and legality of Village actions. To date, over two dozen policies have been approved by the Village Board. All staff will be involved with developing policies in their area of expertise.

**Permit and Licensing Process Improvement** – One of the most common tasks of the Village is processing permits and licenses for various reasons. Many of the procedures followed in these operations have not been updated in many years. The Deputy Clerk will focus on improving operator and liquor licensing, the Building Inspector continues to maintain a fair permit fee that covers Village costs, and the Planning and Zoning Administrator will strive to improve the zoning permit processes.

# Long-Range Financial and Operational Plans

**Intergovernmental Cooperation Development** – The Village of Richfield wishes to set an example of collaboration and cooperation for its residents by establishing working partnerships with other public entities in the Richfield area. These cooperative relationships can result in more efficient operations and better a better use of resources. The Village has already established two such intergovernmental cooperation relationships with the Richfield School District, and also with the Village of Slinger.



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# Financial and Statistical Information



# Explanation of Village Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and Proprietary funds.

**General Fund–** The general fund is the chief operating fund of the Village of Richfield. This fund accounts for the normal activities of the Village. The major revenue sources for this fund are the tax levy, intergovernmental revenues, licenses and permits, fines, interest income and charges for services. The major expenditures for this fund are public works, public safety and general government.

**Proprietary Funds –** These funds are used to account for assets held by the Village as an agent for private individuals and organizations.

- ♦ **Utility Funds–** The Village maintains three utility fund accounts for street lighting. These are the Bark Lake Utility, Richfield Utility and the Richfield Utility District #2. These are actual utility districts and instead of going on the tax bill as a special assessment, these are districts with an equalized value.
- ♦ **Impact Fee Funds–** The Village operates with three impact fee fund accounts. These accounts manage the expenditures and revenues for the Village, and pay for common expenses that residents of the Village pay for together. The Park Land Fund, Park Capital Fund, and the Fire Station Fund are the funds Richfield maintains.





# 2013 Budget Summary

	2011 ACTUAL	2012 BUDGET	2013 PROPOSED BUDGET	% CHANGE FROM 2012 BUDGET
<b>GENERAL OPERATING FUND:</b>				
<b>REVENUES:</b>				
PROPERTY TAXES	2,391,634	2,421,309	2,429,299	0.33%
OTHER TAXES	1,640	1,550	1,550	0.00%
INTERGOVERNMENTAL	652,522	533,190	575,439	7.92%
LICENSES AND PERMITS	138,346	128,445	165,045	28.49%
FINES, FORFEITURES AND PENALTIES	1,680	400	400	0.00%
PUBLIC CHARGES FOR SERVICES	42,012	47,350	39,350	-16.90%
INTEREST INCOME	20,311	31,200	15,700	-49.68%
MISCELLANEOUS REVENUES	102,881	113,505	103,005	-9.25%
SPECIAL ASSESSMENT INCOME-RIVERVIEW DR	8,134	8,140	8,140	0.00%
SPECIAL ASSESSMENT INCOME - SOUTHSORE DR	1,281	1,404	1,404	0.00%
TRANSFER FROM DESIGNATED FUNDS	0	507,500	206,300	-59.35%
<b>TOTAL REVENUE</b>	<b>3,360,441</b>	<b>3,793,993</b>	<b>3,545,632</b>	<b>-6.55%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	645,132	606,767	594,429	-2.03%
PUBLIC SAFETY	923,888	926,318	955,938	3.20%
PUBLIC WORKS	1,534,651	1,935,207	1,656,771	-14.39%
PARKS/RECREATION	106,108	101,820	129,906	27.58%
CONSERVATION AND DEVELOPMENT	116,658	146,195	147,403	0.83%
CONTINGENCY	25,275	61,500	45,000	-26.83%
DEBT SERVICE - RIVERVIEW DRIVE	10,232	14,184	11,084	-21.86%
DEBT SERVICE - SOUTH SHORE	5,954	2,002	5,101	154.80%
<b>TOTAL EXPENDITURES</b>	<b>3,367,898</b>	<b>3,793,993</b>	<b>3,545,632</b>	<b>-6.55%</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-7,457	0	0	
BEGINNING FUND BALANCE	2,003,814	1,996,358		
ENDING FUND BALANCE	1,996,358			
<b>TAX LEVY</b>	2,391,634	2,421,309	2,429,299	0.33%
<b>TAX RATE PER THOUSAND</b>	1.5226	1.6422	1.6522	
<b>IMPACT FEE DETAIL BUDGET</b>				
PARK IMPACT FEES	13,417	15,209	13%	
FIRE IMPACT FEES	5,313	7,038	32%	
<b>The following are the proposed levys for all funds of the Village of Richfield for 2013:</b>				
	<b>General Fund</b>	<b>Richfield Utility</b>	<b>Richfield Utility #2</b>	<b>Bark Lake Utility</b>
TOTAL REVENUES	1,116,333		-	-
TOTAL EXPENDITURES	3,545,632	3,375	1,370	2,622
EXCESS	(2,429,299)	(3,375)	(1,370)	(2,622)
PROPERTY TAX CONTRIBUTIONS	2,429,299	3,375	1,370	2,622
<b>Total Levy Amounts per Budget Year</b>				
	<b>2010</b>	<b>2012</b>	<b>2013</b>	
GENERAL FUND	2,391,634	2,421,309	2,429,299	
RICHFIELD UTILITY	3,375	3,375	3,375	
BARK UTILITY	2,622	2,622	2,622	
RICHFIELD UTILITY #2	1,370	1,370	1,370	
<b>TOTAL</b>	<b>2,399,001</b>	<b>2,428,676</b>	<b>2,436,666</b>	<b>0.33%</b>

The Village's Outstanding General Obligation Debt at December 31, 2012 is \$ 0



# 2012 Village Statement of Assessment

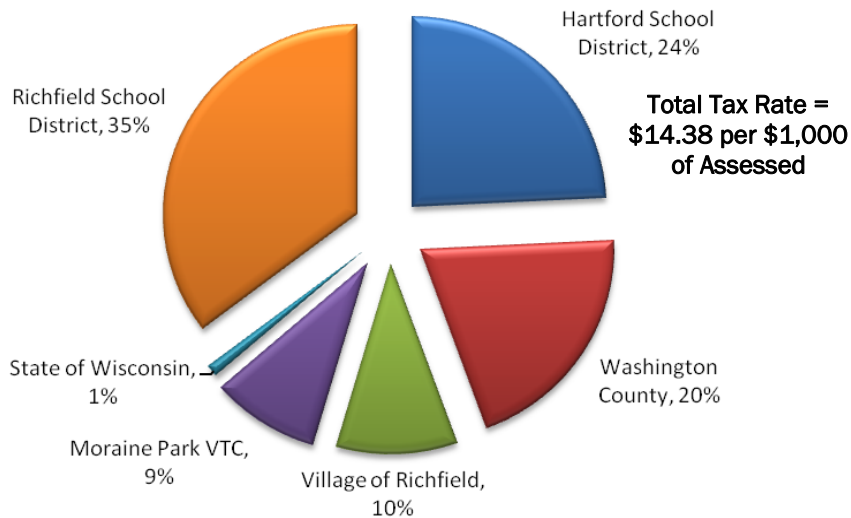


REAL ESTATE	PARCELS OF LAND	IMPROV.	ACRES	LAND VALUE	IMPROV. VALUE	TOTAL
RESIDENTIAL	4,799	4,299	7,404	\$468,487,000	\$862,349,000	\$1,330,836,000
COMMERCIAL	128	88	866	\$25,515,800	\$61,460,800	\$86,976,600
MANUFACTURING	21	20	101	\$2,448,900	\$17,144,700	\$19,593,600
AGRICULTURAL	449	0	5,763	\$1,434,700	\$0	\$1,434,700
UNDEVELOPED LAND	353	0	2,224	\$4,276,300	\$0	\$4,276,300
AGRICULTURAL FOREST	113	0	843	\$2,727,000	\$0	\$2,727,000
FOREST LANDS	15	0	116	\$463,000	\$0	\$463,000
OTHER	49	47	122	\$6,491,400	\$5,786,300	\$12,277,700
<b>TOTAL</b>	<b>5,927</b>	<b>4,454</b>	<b>17,439</b>	<b>\$511,844,100</b>	<b>\$946,740,800</b>	<b>\$1,458,584,900</b>
<b>PERSONAL PROPERTY</b>	<b>613</b>			<b>LOCALLY ASSESSED</b>	<b>MANUFAC.</b>	<b>MERGED</b>
BOATS				\$514	\$0	\$514
MACHINERY, TOOLS				\$5,945,897	\$579,500	\$6,525,397
FURNITURE				\$5,164,209	\$315,800	\$5,480,009
ALL OTHER				\$1,301,417	\$73,000	\$1,374,417
<b>TOTAL</b>				<b>\$12,412,037</b>	<b>\$968,300</b>	<b>\$13,380,337</b>
<b>AGGREGATE ASSESSED VALUE</b>						<b>\$1,471,965,237</b>

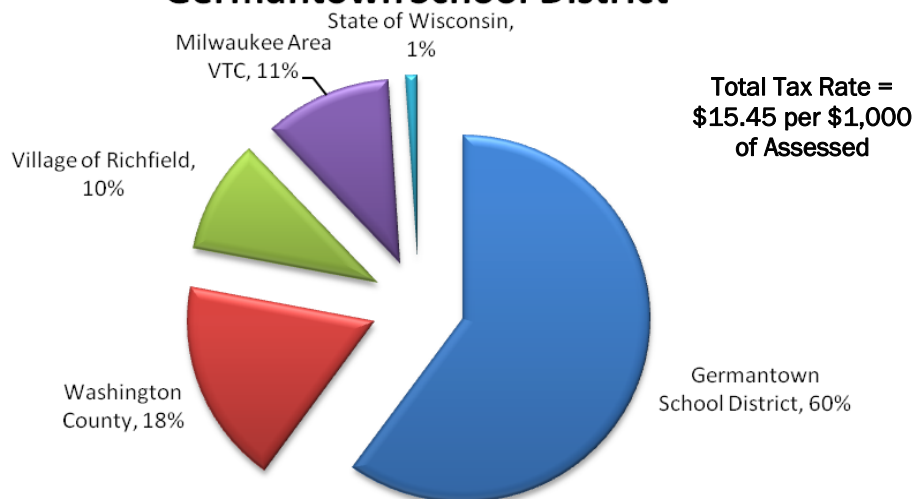
# What's My Share

## WHERE DO YOUR PROPERTY TAX DOLLARS GO? 2011 Property Tax Distribution Amounts

### Richfield and Hartford School Districts

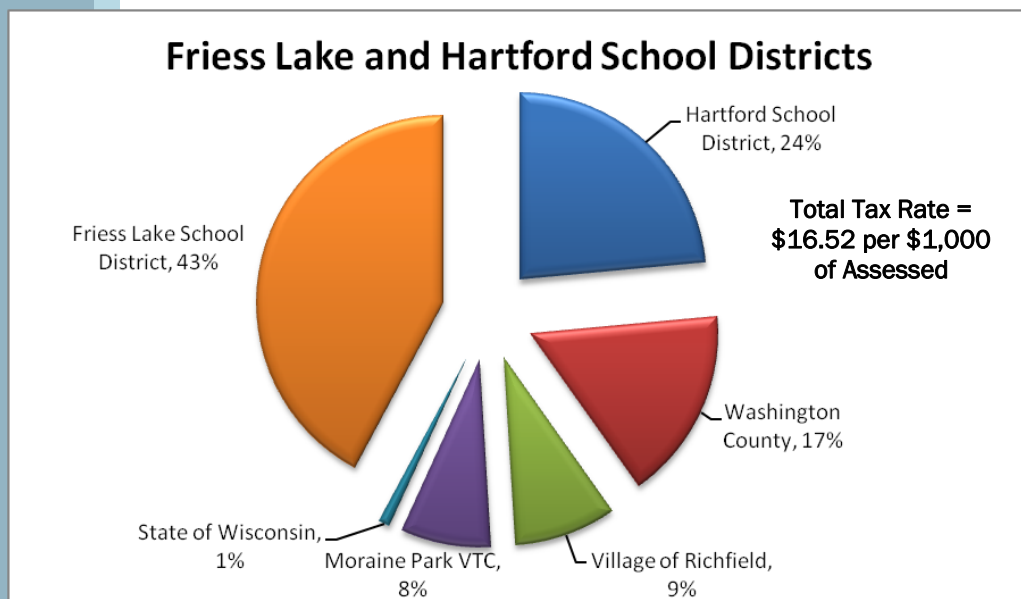
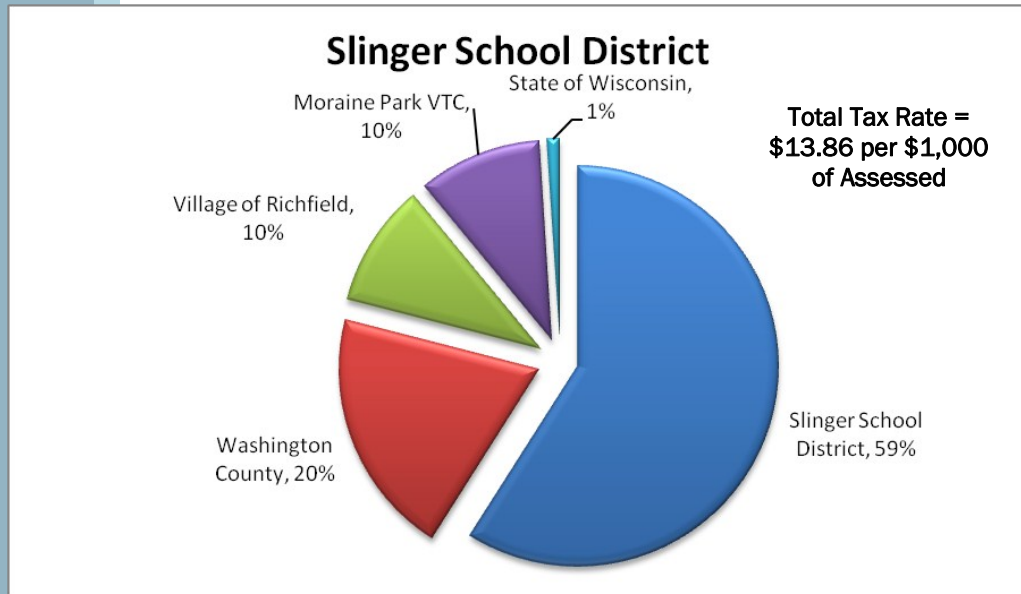


### Germantown School District



# What's My Share

## WHERE DO YOUR PROPERTY TAX DOLLARS Go? 2011 Property Tax Distribution Amounts



# Revenues



# Revenues

The table below shows revenues by category for the entire Village. The major revenue streams for the village are as follows:

REVENUES	2011	2012	2012	2013	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
<b>TAXES</b>					
PROPERTY TAXES	\$2,391,634	\$2,421,309	\$2,421,309	\$2,429,299	.33%
OVERRUN	\$7.00	\$0	\$0	\$0	0%
OMITTED TAXES	\$0	\$0	\$0	\$0	0%
FOREST CROPLAND TAXES	\$1,169	\$1,050	\$0	\$1,050	0%
PILT VILLAGE PORTION	\$464	\$500	\$455	\$500	0%
<b>TOTAL TAXES</b>	<b>\$2,393,274</b>	<b>\$2,422,859</b>	<b>\$2,421,764</b>	<b>\$2,430,849</b>	<b>.33%</b>
<b>INTERGOVERNMENTAL</b>					
COMPUTER AID	\$2,680	\$2,860	\$2,518	\$2,600	-9.09%
STATE SHARED REVENUES	\$172,874	\$129,813	\$19,472	\$130,162	.27%
FIRE INSURANCE DUES	\$45,796	\$46,000	\$47,941	\$48,000	4.35%
FIRE DEPT FUEL	\$13,616	\$13,000	\$7,909	\$13,000	0%
FIRE DEPT MAINTENANCE	\$2,216	\$1,000	\$0	\$1,000	0%
FIRE INSPECTION FEES	\$0	\$100	\$0	\$100	0%
RICHFIELD JT SCHOOL FUEL	\$1,868	\$2,500	\$704	\$2,500	0%
RICHFIELD JT SCHOOL LAWN MAINTENANCE	\$4,785	\$3,500	\$1,920	\$3,500	0%
RICHFIELD JT LEASE OF F550 SNOWPLOW	\$0	\$8,000	\$3,765	\$8,000	0%
RICHFIELD JT SALT	\$0	\$4,000	\$2,750	\$4,000	0%
SLINGER INSPECTIONS	\$0	\$0	\$425	\$1000	0%
LAKE PATROL AIDS	\$1,944	\$2,000	\$1,641	\$0	-100%
AG USE PENALTY	\$17,735	\$0	\$703	\$0	0%
TRANSPORTATION AIDS	\$309,357	\$309,357	\$232,018	\$309,357	0%
STATE RECYCLING AIDS	\$8,669	\$9,760	\$11,681	\$10,760	10.25%
INTERN GRANT	\$2,000	\$0	\$0	\$0	0%
FOREST CROPLAND AID	\$84	\$100	\$97	\$100	0%
ROAD IMPROVEMENT GRANT	\$40,876	\$0	\$0	\$40,560	0%
EMERALD ASH BORER GRANT	\$5,900	\$0	\$0	\$0	0%



# Revenues

REVENUES	2011	2012	2012	2013	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
MOTOR OIL REFUNDS	\$815	\$1,200	\$261	\$800	-33.33%
FEMA GRANT	\$18,861	\$0	\$0	\$0	0%
APA SCHOLARSHIP	\$2,438	\$0	\$0	\$0	0%
<b>TOTAL INTER GOVERNMENTAL</b>	<b>\$652,522</b>	<b>\$533,190</b>	<b>\$333,805</b>	<b>\$575,439</b>	<b>7.92%</b>
<b>LICENSES, PERMITS AND FEES</b>					
LIQUOR LICENSES	\$11,746	\$12,000	\$11,348	\$12,000	0%
OPERATOR LICENSES	\$5,787	\$7,000	\$5,762	\$7,000	0%
CIGARETTE LICENSES	\$845	\$780	\$650	\$780	0%
SODA LICENSES	\$362	\$350	\$340	\$350	0%
VENDING MACHINE LICENSES	\$2,525	\$2,500	\$2,625	\$2,500	0%
ELECTRICAL LICENSES	\$4,455	\$3,500	\$3,155	\$0	-100%
KENNEL LICENSES	\$3	\$10	\$13	\$10	0%
UNENCLOSED PREMISE	\$280	\$260	\$444	\$260	0%
WEIGHTS & MEASURES	\$315	\$2,500	\$356	\$2,500	0%
DOG LICENSES	\$9,354	\$9,500	\$9,631	\$9,500	0%
TARGET PERMITS	\$70	\$70	\$70	\$70	0%
PET FANCIER'S LICENSES	\$340	\$350	\$210	\$350	0%
WORK PERMITS	\$1,270	\$1,000	\$740	\$1,000	0%
PEDDLER'S PERMIT	\$400	\$100	\$100	\$100	0%
BUILDING PERMITS	\$60,097	\$50,000	\$86,398	\$80,000	60%
ELECTRICAL PERMITS	\$12,844	\$10,000	\$13,182	\$14,000	40%
PLUMBING PERMITS	\$8,232	\$8,000	\$9,208	\$13,000	62.5%
SHORELAND/FLOOD PLAIN PERMIT	\$0	\$1,000	\$0	\$1,000	0%
ZONING PERMITS	\$3,360	\$3,000	\$1,888	\$3,000	0%
BURNING PERMITS	\$2,484	\$2,500	\$2,934	\$3,000	20%
HOUSE NUMBERS	\$372	\$250	\$190	\$250	0%
STATE SEALS	\$473	\$450	\$817	\$450	0%
ROAD BONDS	\$600	\$550	\$3,335	\$550	0%
HOLDING TANK AGREEMENT	\$75	\$100	\$50	\$100	0%
CSM REVIEW FEES	\$2,600	\$1,400	\$400	\$2,000	42.86%



# Revenues

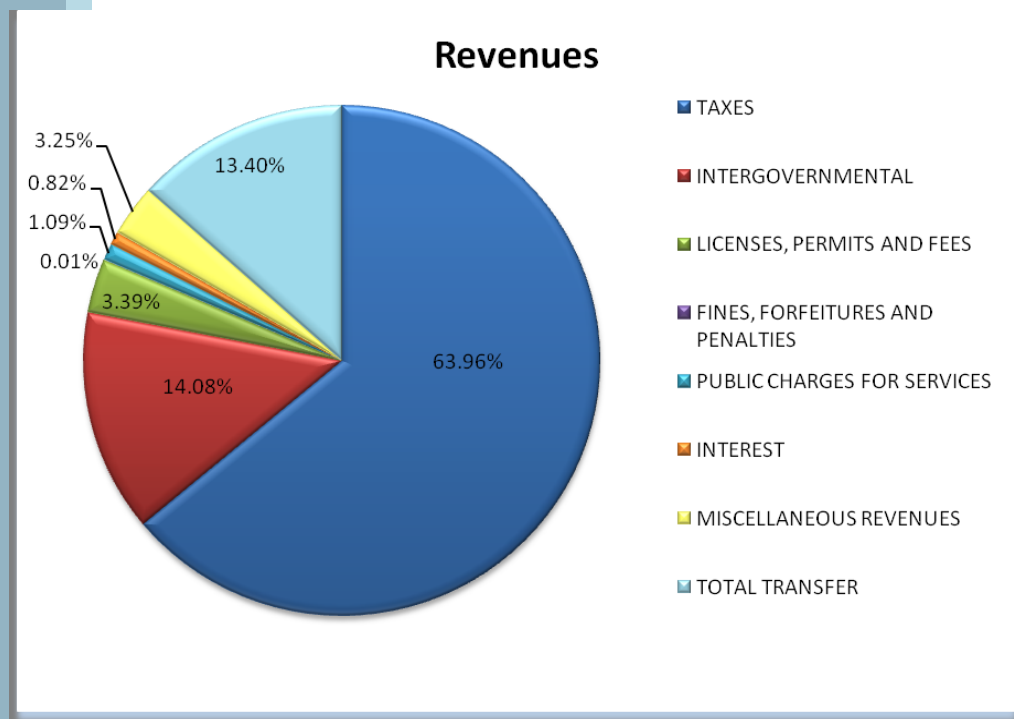
REVENUES	2011	2012	2012	2013	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
APPEALS & ZONING	\$4,735	\$1,500	\$1,600	\$1,500	0%
MASTER PLAN AMENDMENT	\$0	\$350	\$0	\$350	0%
REZONING FEE	\$0	\$2,000	\$0	\$2,000	0%
SITE PLAN FEE	\$3,320	\$4,000	\$3,000	\$4,000	0%
CONDITIONAL USE PERMIT FEE	\$1,400	\$1,900	\$825	\$1,900	0%
SUBDIVISION PLAT FEE	\$0	\$1,000	\$0	\$1,000	0%
HOME OCCUPATION FEE	\$0	\$225	\$0	\$225	0%
CONCEPTUAL REVIEW	\$0	\$300	\$0	\$300	0%
<b>TOTAL LICENSES, PERMITS AND FEES</b>	<b>\$138,346</b>	<b>\$128,445</b>	<b>\$159,271</b>	<b>\$165,045</b>	<b>28.5%</b>
<b>FINES, FORFEITURES AND PENALTIES</b>					
DOG FINES	\$255	\$250	\$175	\$250	0%
COURT FINES	\$1,425	\$150	\$20	\$150	0%
<b>TOTAL FINES, FORFEITURES AND PENALTIES</b>	<b>\$1,680</b>	<b>\$400</b>	<b>\$195</b>	<b>\$400</b>	<b>0%</b>
<b>PUBLIC CHARGES FOR SERVICES</b>					
PLANNER FEE REIMBURSED	\$4,550	\$5,000	\$4,237	\$5,000	0%
SALE OF CODE BOOKS AND MAPS	\$0	\$200	\$0	\$200	0%
PUBLICATION FEES	\$270	\$300	\$260	\$300	0%
POSTAGE	\$18	\$100	\$69	\$100	0%
COPIES	\$251	\$250	\$355	\$250	0%
ATTORNEY FEES REIMBURSED	\$4,715	\$5,000	\$375	\$3,000	-40%
RECORDING FEES	\$0	\$200	\$0	\$200	0%
TAX SEARCH	\$1,465	\$1,700	\$1,115	\$1,700	0%
CABLE ADVERTISING	\$48	\$100	\$76	\$100	0%
RIGHT-OF-WAY PERMITS	\$3,530	\$2,100	\$2,100	\$2,100	0%
ADS IN NEWSLETTER	\$8,325	\$5,000	\$2,700	\$0	-100%
HAULER PERMITS	\$300	\$300	\$300	\$300	0%
ROAD USE FEE	\$5,000	\$7,000	\$0	\$7,000	0%
TRANSFER STATION	\$2,882	\$2,000	\$2,128	\$2,000	0%

# Revenues

REVENUES	2010	2011	2012	2013	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
RECYCLING	\$2,713	\$8,800	\$3,239	\$8,800	0%
WILD MARSH LANDING	\$864	\$2,000	\$975	\$1,000	-50%
WEED CUTTING	\$952	\$0	\$0	\$0	0%
ENGINEERING FEES REIMBURSED	\$6,128	\$7,300	\$5,548	\$7,300	0%
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>\$42,012</b>	<b>\$47,350</b>	<b>\$23,477</b>	<b>\$39,350</b>	<b>-16.9%</b>
<b>INTEREST</b>					
INTEREST EARNINGS	\$16,442	\$27,500	\$5,452	\$12,000	-56.36%
INTEREST ON SPECIAL ASSESSMENTS	\$3,773	\$3,600	\$0	\$3,600	0%
INTEREST ON DELINQUENT PP TAX	\$97	\$100	\$278	\$100	0%
<b>TOTAL INTEREST</b>	<b>\$20,311</b>	<b>\$31,200</b>	<b>\$5,730</b>	<b>\$15,700</b>	<b>-49.68%</b>
<b>MISCELLANEOUS REVENUES</b>					
PARK RENTAL FEES	\$2,365	\$2,000	\$470	\$2,500	25%
SALE OF ASSETS	\$0	\$11,000	\$0	\$0	-100%
DONATIONS	\$50	\$0	\$0	\$0	0%
CABLE FRANCHISE	\$84,624	\$84,680	\$64,926	\$84,680	0%
SPECIAL ASSESS INCOME - RIVERVIEW DRIVE	\$8,134	\$8,140	\$0	\$8,140	0%
SPECIAL ASSESSMENT STREET LIGHTING	\$3,897	\$3,825	\$0	\$3,825	0%
SPECIAL ASSESSMENT SOUTHSORE DRIVE	\$1,281	\$1,404	\$0	\$1,404	0%
MISCELLANEOUS REVENUES	\$5,945	\$6,000	\$1,816	\$6,000	0%
RICHFIELD SOCCER LEAGUE	\$3,000	\$3,000	\$0	\$3,000	0%
RICHFIELD YOUTH PROGRAM	\$3,000	\$3,000	\$0	\$3,000	0%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$112,295</b>	<b>\$123,049</b>	<b>\$67,212</b>	<b>\$112,549</b>	<b>-8.53%</b>

# Revenues

REVENUES	2011	2012	2012	2013	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
TRANSFER FROM DESIGNATED FUNDS**		\$507,500		\$206,300	-59.35%
** TRANSFER FROM DESIGNATED FUND					
VILLAGE CAR #15				\$10,000	
MILL FOUNDATION				\$8,300	
PLANNING				\$28,000	
ROAD IMPROVEMENTS				\$160,000	
<b>TOTAL TRANSFER</b>					
PROCEEDS FROM LONG TERM DEBT					
<b>TOTAL REVENUE</b>	<b>\$3,360,441</b>	<b>\$3,793,993</b>	<b>\$3,011,454</b>	<b>\$3,545,632</b>	<b>-6.55%</b>



## Taxes

### Assessed and Equalized Values

The assessed valuation represents the total value of all real and personal property within the Village, as determined by the Village's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. Additionally the Village does not update the assessed value of each property on an annual basis, thus the assessed value may not reflect actual market value. The Village is required to reassess properties within the Village if the assessed value differs from the equalized value by more than 10% for three years.

To explain what these valuations are and how they affect individual property tax bills, we begin with the concept of equalized value. Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land which is valued based on income). The Wisconsin Department of Revenue analyzes market sales statewide to estimate the full market (or equalize) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. In addition, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

### Property Taxes

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The tax levy is established by the Village during the annual budget process and these taxes are collected the following year. Property taxes are collected in the Village through January 31 of each year. If residents choose to split their payments, half is due by January 31 and Washington County collects the second half which is due by July 31. Residents choosing the installment plan are not charged interest or penalty as long as the payments are made on time.

### Tax Rates

Once the annual tax levy has been established during the budget process, the Village's levy is divided by total assessed value of the Village. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, and multiplying it by assessed tax rate.

The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The equalized tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates comparing rates between communities would be difficult because communities reassess their properties on varying schedules.

# Revenues

## Intergovernmental Revenues

The State of Wisconsin provides local municipalities with several revenue streams during the year. Each of these revenues is calculated based on slightly different factors, however, they are all dependent upon continued funding through the State budget process. Specific information on the budgeting practices of each is listed below.

### State Shared Revenues

State shared revenues were originally based on a local share of the State's income tax. This originally began in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, the payment uses population and available aid. The annual change in amounts was tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. During the State's annual budget process for their fiscal year 2011-2012, this program was cut by \$47.7 million or 7%. This resulted in communities facing significant cuts. The State notifies the Village annually in mid-September of the estimated State Shared Revenue amount for the following calendar year. In 2012 the Village received \$130,208 in State Shared Revenues.

### Computer Exemption Aid

In 1997, Wisconsin Act 237 exempted business computers from personal property taxes beginning with the 1999 property tax levy. A State payment called exempt computer aid was provided to municipalities to offset this loss. The State provides the estimated equalized value for computers within the Village. The equalized value of this equipment is then multiplied by the Village's equalized tax rate to determine the amount of the payment. Due to the timing of the value information received, no estimate for 2013 has been received. The Village is aware that in the next two state budget cycles the amount for this program has been increased, but there has not been any discussion as to how that will be calculated for the communities. For conservative purposes, the Village has estimated the 2013 amount to be slightly less than what we received in 2012, which was \$2,860.

### Transportation Aids

Transportation aids are provided to communities based on a rolling average of the last six years spending on road construction and street maintenance. The State provides funding for a percentage of these costs as determined by the State budget process. The Village received notification that the 2013 estimated payment for transportation aids was \$309,357. The six-year average costs for the Village has remained the same over the past 3 years. Future amounts for these aid payments are unknown as the percentage reimbursed depends upon other communities' spending as well as the State budget.

# Revenues

## Charges for Services

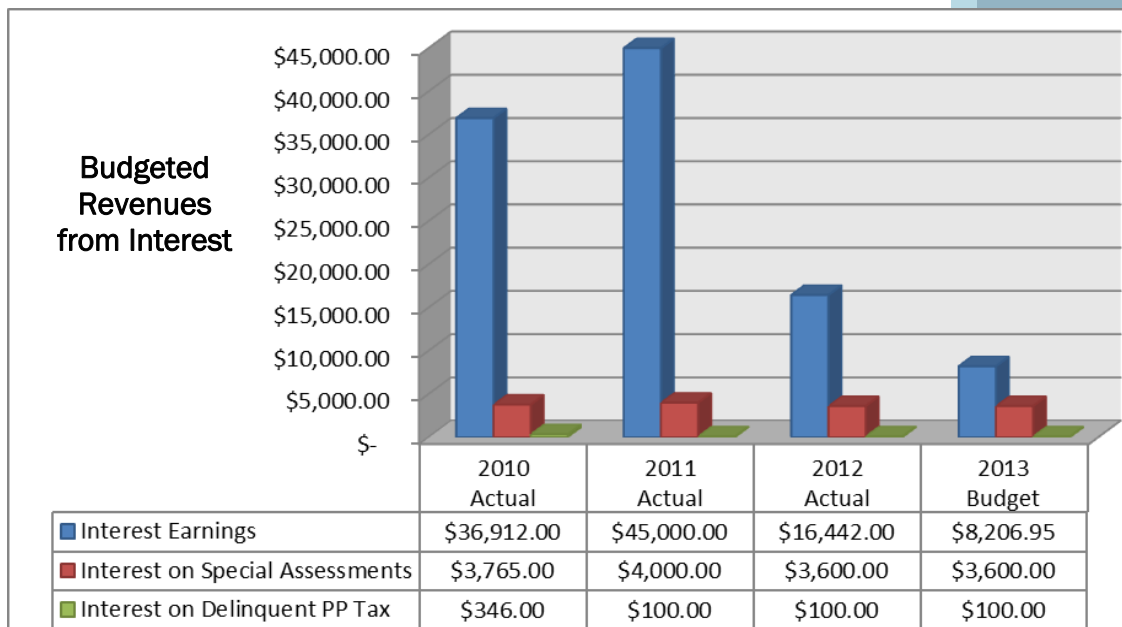
### Recycling Charges

The Recycling Center receives State recycling aids which help pay for the disposal of the materials collected. Recycling Center fees and other monies collected help the Village pay for the expenses incurred by the operation of the facility. The Village anticipates a slight decrease in State aid for the 2013 budget year and a consistent income from fees collected onsite.

### Other Revenue Sources

Other sources of revenues are composed primarily of interest earnings, services fees, and fines and forfeitures. Being primarily a rural community, the Village has very limited options to generate additional forms of revenue.

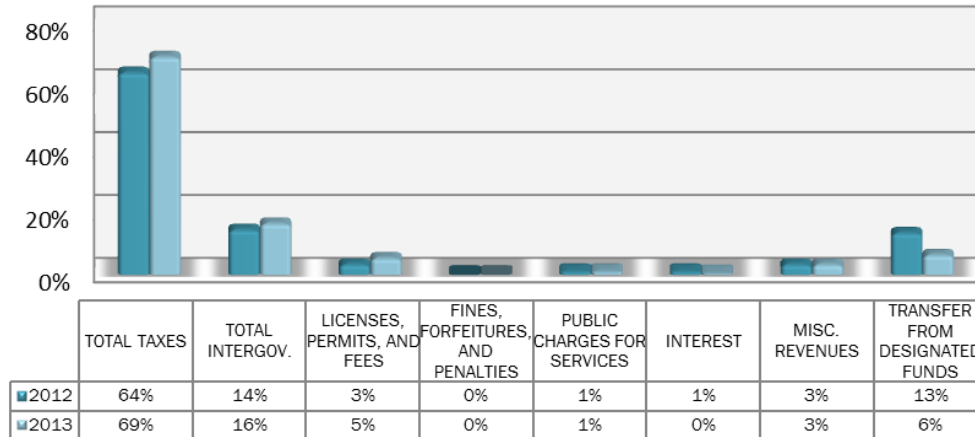
As interest rates continue to decline, Village revenues from the same have been drastically hit. As displayed in the graph below, the Village has seen a dramatic decline in revenue from interest. This trend is not expected to recover in 2013, and budgeting continues to reflect a historically low interest revenues.



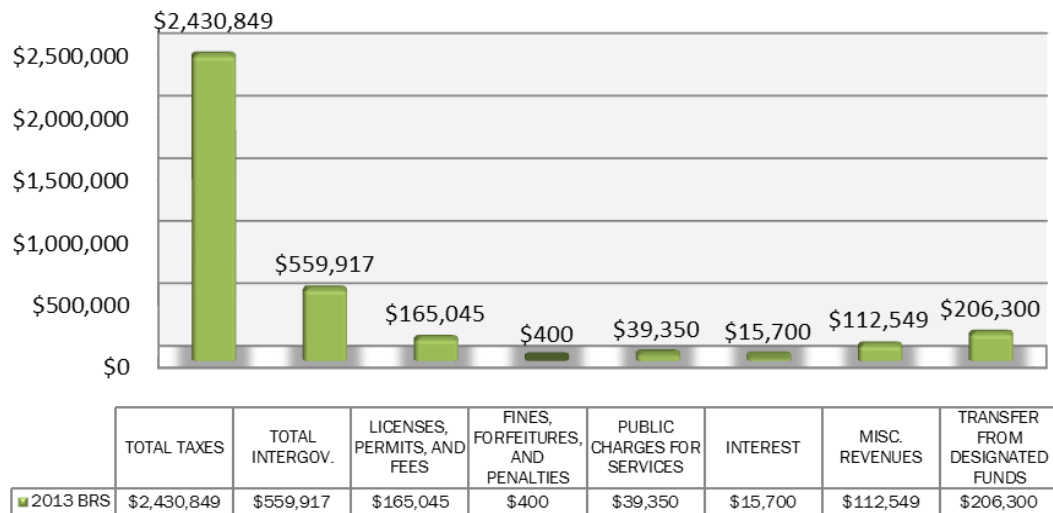


# Revenues

## Revenue Source Comparison



## 2013 Budget Revenue Source



# Expenses



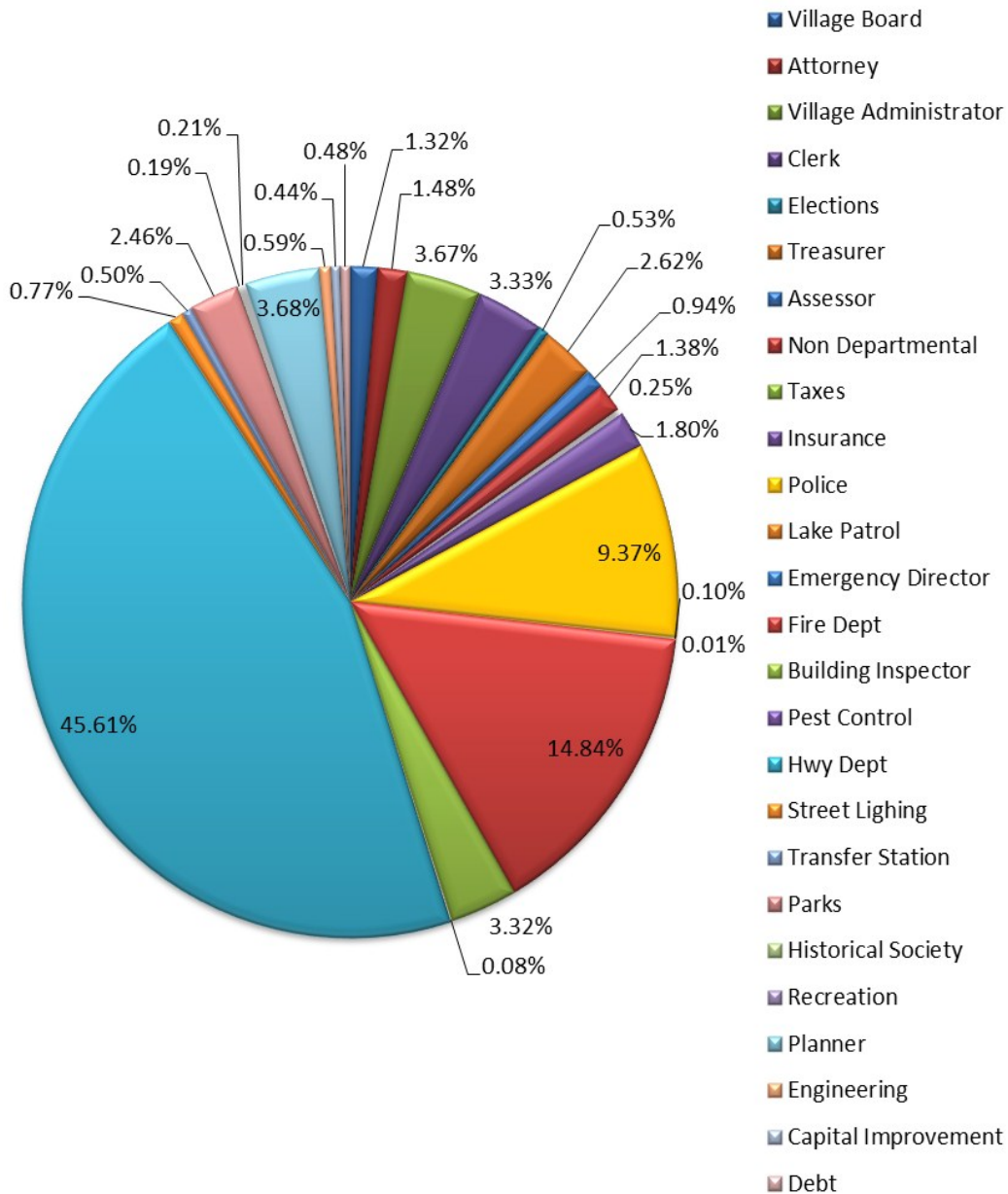
# Expenses

## Combined Statement of Expenditures

FUNCTION	2011	2012	2012	2013	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
VILLAGE BOARD	\$43,525	\$45,934	\$29,215	\$44,694	-2.7%
LEGAL COUNSEL	\$67,589	\$50,000	\$50,048	\$50,000	0%
VILLAGE ADMINISTRATOR	\$124,284	\$117,104	\$79,823	\$129,913	9.65%
DEPUTY CLERK	\$119,178	\$125,188	\$74,519	\$109,780	-11.33%
ELECTION	\$15,177	\$32,075	\$28,916	\$18,050	-43.73%
DEPUTY TREASURER	\$85,710	\$85,181	\$56,788	\$88,313	4.84%
ASSESSOR	\$84,078	\$32,501	\$21,807	\$34,776	1.85%
NON-DEPARTMENTAL	\$45,438	\$55,675	\$34,900	\$44,673	-19.76%
TAXES	\$10,758	\$8,600	\$8,310	\$8,500	-1.16%
INSURANCE	\$49,391	\$54,509	\$60,251	\$65,730	20.59%
POLICE SERVICES	\$310,108	\$312,562	\$183,256	\$329,751	8.57%
LAKE PATROL	\$2,052	\$3,300	\$2,331	\$1,800	-45.45%
EMERGENCY GOVERNMENT DIRECTOR	\$0	\$500	\$175	\$500	0%
FIRE PROTECTION	\$496,348	\$498,748	\$349,125	\$511,343	1.20%
INSPECTION	\$110,379	\$105,908	\$71,415	\$109,826	6.09%
PEST CONTROL	\$5,000	\$5,000	\$5,000	\$2,718	-45.64%
PUBLIC WORKS	\$1,498,236	\$1,903,296	\$1,262,331	\$1,619,995	-15.33%
STREET LIGHTING	\$18,841	\$16,000	\$12,608	\$18,800	17.5%
TRANSFER STATION	\$17,266	\$15,911	\$7,944	\$17,976	12.98%
PARKS	\$76,834	\$79,370	\$70,402	\$102,456	29.09%
HISTORICAL SOCIETY	\$23,273	\$16,450	\$1,061	\$21,450	15.20%
RECREATION	\$6,000	\$6,000	\$0	\$6,000	
PLANNING	\$94,105	\$131,195	\$51,034	\$127,403	-4.8%
ENGINEERING	\$22,553	\$15,000	\$12,586	\$20,000	
CAPITAL IMPROVEMENT PLAN	\$25,275	\$61,500	\$47,332	\$45,000	
DEBT SERVICE	\$16,185	\$16,186	\$16,186	\$16,185	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,367,591</b>	<b>\$3,793,693</b>	<b>\$2,537,363</b>	<b>\$3,545,632</b>	<b>-7.19%</b>

# Expenses

## 2013 Expenses



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# Expenditures by Department



# Village Board





# Village Board

## Elected Village Board:

John Jeffords,  
Village President

Dan Neu, Rock Brandner  
Sandy Voss, and Bill Collins,  
Village Trustees

## 2012 Accomplishments:

- ◆ Updated road bond ordinance to better protect taxpayers
- ◆ Approved an ordinance that restricts the Board's power to authorize public works projects, and requires a referendum for any municipal water or sewer projects west of Highway 175
- ◆ Approved many Village Policies to ensure fair and equal treatment of residents and staff
- ◆ Adopted a Strategic Plan for the Village of Richfield
- ◆ Approved the updated Emergency Operations Plan

## Village Board Budget

	2011	2012	2012	2013	%
VILLAGE BOARD	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$29,860	\$29,860	\$17,418	\$29,860	0%
SOCIAL SECURITY	\$2,283	\$2,284	\$1,332	\$2,284	0%
OFFICE SUPPLIES AND EXPENSES	\$183	\$2,500	\$0	\$500	-80%
DUES AND MEMBERSHIPS	\$4575	\$4,540	\$4,648	\$4,650	2.42%
SEMINARS AND TRAINING	\$63	\$250	\$317	\$250	0%
MILEAGE REIMBURSEMENT	\$61	\$0	\$0	\$0	0%
ECONOMIC DEVELOPMENT	\$6,500	\$6,500	\$5,500	\$7,150	10%
<b>TOTAL VILLAGE BOARD</b>	<b>\$43,525</b>	<b>\$45,934</b>	<b>\$29,215</b>	<b>\$44,694</b>	<b>-2.7%</b>



# Administrator



# Village Administrator

## Administrator Joshua Schoemann

### Assigned Committees and Boards:

Village Board, Park Commission

#### 2013 Duties:

- ◆ Develops and recommends policies for provided Village services.
- ◆ Acts as Village liaison to other agencies and units of government.
- ◆ Develops and administers personnel policies.
- ◆ Attends and participates in Village Board and other constituted Village Commissions, Boards and Committee meetings.
- ◆ Prepares and submits reports regarding Village government activities. Provides recommendations to the Board and other duly constituted Commissions, Boards and Committees.
- ◆ Represents the Village to the public and developers regarding proposals, requests for services, and requests for information.
- ◆ Assists Village department heads regarding daily work issues and policy administration.
- ◆ Develops and reviews annual budget.
- ◆ Prepares budget reports, monitors expenditures, recommends staffing and expenditure levels.
- ◆ Prepares grant applications and administers grants.
- ◆ Obtains and reviews insurance proposals and other service contracts.

### 2013 Goals/Objectives:

- ◆ Review, Revise and Develop Land Use Planning Strategies in Accordance with the Village's Vision and Mission Complete Build-out-Analysis (a.k.a. Corridor Plan) with various options for future economic growth in the U.S. 41/45/STH 175 Corridor.
- ◆ Initiate and complete 10-year Comprehensive Plan review, with significant citizen input.
- ◆ Initiate comprehensive Park Plan review, with significant input from partners (RYBSA, RSC, RHS, etc.) and citizens.
- ◆ Maintain and Personify Small, Responsible and Accountable Local Government
- ◆ Create and Implement Capital Improvement Program, aimed at transparent, efficient, effective and economical management of long-term capital asset management.
- ◆ Continue implementation of necessary policies and procedures, as well as completing the Financial Policy Manual.
- ◆ Complete Village ordinance recodification, and initiate Village zoning code recodification.
- ◆ Seek and improve intergovernmental agreements and public/private partnerships to provide efficient, effective and economical citizen service.

# Village Administrator

- ◆ Promote Citizen Service via effective and meaningful two-way communication with taxpayers, residents and businesses
- ◆ Continue utilization of community forums for special issues, highway improvement program—public information meetings, and other similar efforts, providing opportunities for both downloading information to citizens and uploading information from citizens.
- ◆ Provide ample opportunities for citizen involvement in various long-term planning efforts.
- ◆ Expand and improve communication with citizens via more frequent and relevant newsletters, social media updates, direct mailings and by other means.
- ◆ Seek additional innovative ways of communicating with citizens.

## 2012 Accomplishments:

- ◆ The 2012 budget was dramatically improved to provide a more comprehensive overview of the Village's whole financial picture. The 2013 budget built upon those improvements and now has accomplished a majority of the criteria necessary to achieve the Government Finance Officers Association Distinguished Budget Presentation Award.
- ◆ In 2012 the Board adopted a Capital Improvement Program (CIP) Policy, and we have budgeted in 2013 to implement of new CIP software to help manage the program.

- ◆ Staff has taken the direction of the Village Board to diversify the Village's finances, in accordance with the newly adopted Investment Policy.
- ◆ The new HWY 175 Streetscaping Committee has been created and is meeting to plan for beautification improvements in conjunction with the 2015 WisDOT reconstruction project.
- ◆ Community surveying has become an important part of our efforts to communicate with the citizens of Richfield. It has been used in the Strategic Planning process, was a primary driver in the 'Mulch Fee' discussion and is helping the Streetscaping Committee to determine the wants and needs of property owners throughout the HWY 175 Corridor.
- ◆ To date the Board has approved 13 new policies and procedures in 2012. An additional number of policies have also been considered by various boards/commissions and determined unnecessary at this time.
- ◆ We successfully hosted various community meetings and workshops in 2012, including two budget workshops, a 175/167 round-about hearing, a Bark Lake neighborhood assessment listening session and various other forums.
- ◆ We have extended our Intergovernmental agreements with the Richfield Joint School District (snow removal and lawn maintenance). We have also entered into a new agreement with the Village of Slinger in 2012 for Commercial Electrical Inspections.

# Village Administrator

## Village Administrator Expenditure Budget

	2011	2012	2012	2013	%
VILLAGE ADMINISTRATOR	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ADMINISTRATOR SALARY	\$93,450	\$86,700	\$60,939	\$93,200	7.5%
PERFORMANCE CONTINGENCY	\$0	\$0	\$0	\$7,225	0%
SOCIAL SECURITY	\$6,919	\$6,614	\$4,509	\$7,130	7.8%
HEALTH INSURANCE	\$12,551	\$13,000	\$9,149	\$12,360	-4.92%
PENSION	\$7,665	\$5,115	\$3,595	\$6,198	21.17%
OFFICE SUPPLIES AND EXPENSES	\$336	\$0	\$0	\$0	0%
DUES AND MEMBERSHIPS	\$890	\$925	\$200	\$300	-67.57%
SEMINARS AND TRAINING	\$2,475	\$4,750	\$1,431	\$3,500	-26.32%
<b>TOTAL VILLAGE ADMINISTRATOR</b>	<b>\$124,285</b>	<b>\$117,104</b>	<b>\$79,823</b>	<b>\$129,913</b>	<b>10.94%</b>

## Deputy Clerk



# Deputy Clerk

## Deputy Clerk Caroline Fochs

### Assigned Committees and Boards:

#### Board of Review

#### 2013 Duties:

- ◆ Coordinate and administer Elections
- ◆ Prepare and distribute agendas and minutes
- ◆ Maintain/update Village Code
- ◆ Post and publish required legal notices
- ◆ Maintain public records
- ◆ Coordinate annual Open Book and Board of Review
- ◆ Issue licenses and permits for intoxicating liquor, fermented beverages, soda, cigarette, coin-operated machines, target/trap shooting, peddlers, fireworks and other permits in accordance with applicable Village ordinances and regulations

#### 2013 Goals/Objectives:

- ◆ Continue to work towards GFOA Budget Award by incorporating more requirements
- ◆ Provide administrative leadership for recodification process
- ◆ Provide assistance with zoning code recodification process
- ◆ Update Election Emergency Contingency Plan
- ◆ Develop and implement efficient management of absentee ballots on Election Day
- ◆ Provide timely and concise information

- regarding an array of election details
- ◆ Provide administrative leadership for development of record retention policy
- ◆ Work collaboratively with Office Assistant to organize files/records
- ◆ Assist individual Staff members in organizing departmental files/records
- ◆ Work with the Administrator and Deputy Treasurer to realign roles and responsibilities to be consistent with Wisconsin State Statute
- ◆ Work with other team members as laid out throughout this document and in the day to day operations of the Village
- ◆ Serve as mentor to the Office Assistant as she becomes acclimated to the Village
- ◆ Work towards attaining Wisconsin Certified Professional Clerk designation
- ◆ Earn Silver Certificate from WCMA
- ◆ Seek out opportunity to engage in leadership development
- ◆ Keep website updated with current pertinent information
- ◆ Continue After Action Reviews
- ◆ Develop/Implement comprehensive training relative to new Voter ID Bill





# Deputy Clerk

## 2012 Accomplishments:

- ◆ Successfully administered six elections including the Governor's Primary and Recall Election , and the Presidential Election
- ◆ Uploaded new redistricting maps in the Statewide Voter Registration (SVRS) program and spent many weeks verifying new ward and school district data was correct
- ◆ Began new process for pre-numbering absentee ballots for expedited processing on election day
- ◆ Offered multiple training sessions to every poll worker
- ◆ Provided additional training to Chief Inspectors
- ◆ Volunteered to test new SVRS module for provisional ballots
- ◆ Attended numerous election training sessions and webinars given by the County Clerk and Government Accountability Board
- ◆ Attended several district meetings for Clerks with training in liquor licensing, public records, elections, and budgeting
- ◆ Participated in Organizational Strategic Plan
- ◆ Assisted Building Inspector with minutes and agendas for Emergency Operations Plan Committee
- ◆ Created work permit, operator license, and photo ID brochures, election reform brochures, recycling center hand-outs
- ◆ Created Frequently Asked Questions for the new Village website
- ◆ Cross trained with the Deputy Treasurer to process tax refunds
- ◆ Worked with Assistant to the Administrator to learn and update new website
- ◆ All Boards and Commissions have the most up-to-date minutes on website
- ◆ Keeping Deputy Clerk page relevant and up-to-date with election, assessment, Board of Review, etc. information
- ◆ Board approved contracting with General Code to update the Village code book. Spent numerous hours working with their staff to provide them with the necessary materials
- ◆ The website is updated each time a new ordinance is approved
- ◆ As new ordinances, resolutions and policies are approved by the Board, staff is apprised by email the next business day
- ◆

# Deputy Clerk

## Deputy Clerk Expenditure Budget

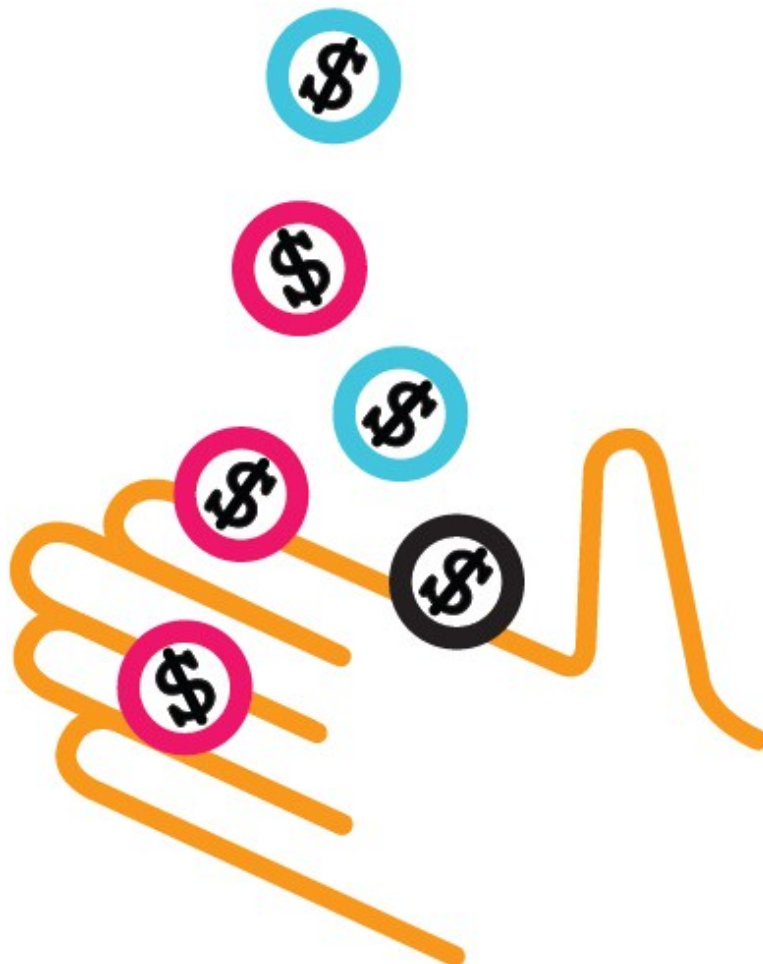
	2011	2012	2012	2013	%
DEPUTY CLERK	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
DEPUTY CLERK	\$45,892	\$46,454	\$30,373	\$48,326	4.03%
PART-TIME ADMINISTRATIVE ASSISTANT	\$24,480	\$24,508	\$10,440	\$15,600	-36.35%
ADMINISTRATIVE INTERN	\$8,795	\$10,920	\$10,595	\$13,640	24.91%
SOCIAL SECURITY	\$5,815	\$6,265	\$3,775	\$6,050	-3.43%
HEALTH INSURANCE	\$16,342	\$14,500	\$9,995	\$14,375.00	8%
PENSION	\$5,893	\$2,741	\$2,346	\$3,214	17.26%
RECODIFY/ORDINANCE EXPENSE	\$0	\$3,000	\$0	\$3,000	0%
WORK PERMITS	\$960	\$750	\$465	\$600	-20%
CRIMINAL INVESTIGATION	\$441	\$500	\$294	\$500	0%
COMPUTER SUPPORT	\$781	\$800	\$753	\$800	0%
OFFICE SUPPLIES AND EXPENSES	\$6,734	\$0	\$0	\$0	0%
LEGAL NOTICES AND PRINTING	\$2,262	\$2,000	\$1,291	\$2,000	0%
DUES AND MEMBERSHIPS	\$145	\$200	\$135	\$200	0%
SEMINARS AND TRAINING	\$553	\$1,550	\$47	\$1,475	-4.84%
CAPITAL OUTLAYS	\$0	\$11,000	\$4,010	\$0	-100%
<b>TOTAL DEPUTY CLERK</b>	<b>\$119,179</b>	<b>\$125,188</b>	<b>\$74,519</b>	<b>\$109,780</b>	<b>-12.31%</b>

## Election Budget

	2011	2012	2012	2013	%
ELECTION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
POLL WORKERS	\$11,234	\$22,500	\$21,570	\$13,000	-42.22%
EQUIPMENT MAINTENANCE	\$960	\$1,025	\$1,379	\$1,500	46.34%
OFFICE SUPPLIES AND EXPENSES	\$2,084	\$7,950	\$4,066	\$3,550	-55.35%
MILEAGE	\$41	\$600	\$0	\$0	-100%
CAPITAL OUTLAY	\$856	\$0	\$1,901	\$0	0%
<b>TOTAL ELECTION</b>	<b>\$15,177</b>	<b>\$32,075</b>	<b>\$28,916</b>	<b>\$18,050</b>	<b>-43.73%</b>



## Deputy Treasurer



# Deputy Treasurer

## Deputy Treasurer Donna Jackson

### Assigned Committees and Boards:

#### Financial Policy Committee

#### 2013 Duties:

- ◆ Supervise processing of all accounting transactions for accuracy including cash handling, payables, receivables, and general ledger; year-end accounting procedures and related work associated with the year-end audit.
- ◆ Manage the treasury function including the collection of all Village revenue; investment of Village funds; and overall cash management.
- ◆ Coordinate and oversee the collection of all property tax revenue and the distribution of that revenue to all taxing jurisdictions as established by State Statutes and Village ordinances.
- ◆ Supervise, develop and maintain all financial information systems necessary to facilitate the coordination of processing all financial transactions of the Village; manage internal controls of the Village.
- ◆ Responsible for analysis and forecasting ensuring the financial well-being of the Village and staying current with legislation.
- ◆ Assist Village Administrator with the development of the annual budget.
- ◆ Assist with coordination and administration of the leave of absence, FMLA, sick leave and return to work.

- ◆ Supervise the operation of the payroll system insuring that all Federal and State reporting requirements are complied with.
- ◆ Coordinate and oversee the policies and programs related to the Wisconsin Retirement System, health insurance and other benefits of the Village.
- ◆ Assist Village Administrator with the oversight of the risk management functions including administration of casualty and liability insurance programs and policy renewal.
- ◆ Assist Village Administrator with other duties and projects that may arise.

#### 2013 Goals/Objectives:

- ◆ Take leadership role in financial maintenance and management.
- ◆ Work with the Village Administrator to efficiently, effectively and economically administer the investments of the Village, per the terms of the Investment Policy.
- ◆ Seek out opportunities to refinance long-term debt obligations.
- ◆ Take the lead on executing an RFP for Property, Vehicle and Worker's Compensation Insurance for 2014 – 2016.



# Deputy Treasurer

- ◆ Provide financial technical expertise as the community explores the funding options for future road improvement projects.
- ◆ Effectively execute role of Deputy Treasurer in accomplishment of Organizational Priorities.
- ◆ Work with the Administrator to successfully implement and administer the Capital Improvement Program (CIP).
- ◆ Work with Village Team to update and improve Village ordinances, particularly those related to financial management.
- ◆ Follow all approved financial policies and initiate new policies as needed.
- ◆ Assist Village Administrator in providing recommendations for creation of a long-term financial plan for the Village.
- ◆ Play a key role in cross training and mentoring to reinforce the organizational radial.
- ◆ Work with the Administrator and Deputy Clerk to realign roles and responsibilities to be consistent with State Law.
- ◆ Serve as mentor to Administrative Intern by providing training and knowledge sharing concerning the role and responsibilities of the Deputy Treasurer position.
- ◆ Train Office Assistant and Village Intern on the tax collection/dog licensing process, and utilize both

individuals to assist with these functions.

- ◆ Promote and exemplify teamwork with other departments.
- ◆ Continue training with Assistant to the Administrator on Village website.
- ◆ Assist with Facility Planning by providing financial technical expertise, working with Administrator, Building Inspector and Financial Advisors as needed.
- ◆ Assist with the creation of time allocation tools for intergovernmental and public/private partnerships.
- ◆ Seek out opportunities to provide assistance to coworkers on projects, both large and small.

## 2012 Accomplishments:

- ◆ Became an active member and attended meetings of the Financial Planning Committee. As a committee member helped work on and finalize various financial policies.
- ◆ Joined the Wisconsin Public Employee Labor Relations Association (WPELRA). Attended webinars on employee and human resource issues and made it a goal to attend all 15 offered.
- ◆ Issued \$233,500 tax refund checks by the end of January 2012.
- ◆ Assisted with the Equipment Replacement Policy by supplying information and doing research for the Public Works/Parks Superintendent.
- ◆ Participated in the Organizational Strategic Plan.

## Deputy Treasurer

- ◆ With the Deputy Clerk and Village Intern, continued to improve the 2013 budget toward the goal of achieving the GFOA award.
- ◆ Trained with the Assistant to the Administrator on the new Village website.
- ◆ Worked with the Deputy Clerk on the payroll and fund accounting software.

- ◆ Assisted the Deputy Clerk with the elections.

### Deputy Treasurer Expenditure Budget

	2011	2012	2012	2013	%
DEPUTY TREASURER	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$50,848	\$51,254	\$33,438	\$52,285	2.01%
PT OFFICE-TAX COLLECTION	\$1,751	\$2,400	\$248	\$2,400	0%
SOCIAL SECURITY	\$3,933	\$4,000	\$2,502	\$4,183	4.58%
HEALTH INSURANCE	\$11,425	\$10,944	\$7,068	\$9,833	-10.15%
PENSION	\$4,261	\$2,973	\$1,973	\$3,477	16.95%
AUDIT	\$10,300	\$10,600	\$10,600	\$10,000	-5.66%
WEIGHTS AND MEASURES	\$0	\$0	\$0	\$2,500	0%
COMPUTER SUPPORT	\$2,610	\$2,610	\$600	\$3,285	25.86%
OFFICE SUPPLIES AND EXPENSES	\$543	\$0	\$0	\$0	0%
DUES AND MEMBERSHIPS	\$40	\$200	\$245	\$100	-50%
SEMINARS AND TRAINING	\$0	\$200	\$114	\$250	25%
<b>TOTAL</b>	<b>\$85,710</b>	<b>\$85,181</b>	<b>\$56,788</b>	<b>\$88,313</b>	<b>3.68%</b>

# Building Inspector





# Building Inspector

## Building Inspector Joel Jaster

### Assigned Committees and Boards: Emergency Operation Ad -Hoc Subcommittee

#### 2013 Duties:

- ◆ Examines plans and specifications of new construction, additions and alterations to residential and commercial buildings to determine compliance with the provisions of applicable construction codes, standards, ordinances and regulations.
- ◆ Issues permits for applicants based on qualifications of plans and specifications, and files such permits appropriately both during construction and following completion of the project according to record retention requirements.
- ◆ Inspects commercial and residential buildings and premises for change of use, occupancy, or compliance with applicable codes and ordinances.
- ◆ Performs systematic site inspections of all skilled trades work for new construction and renovations within the Village, to evaluate compliance with all applicable Village, State and Federal codes and regulatory requirements in their respective trades, e.g., building, electrical, plumbing, HVAC, and mechanical and structural.
- ◆ Verifies compliance with approved building permits, plans and specifications; reviews and approves workmanship and completed projects.

- ◆ Attends professional training and job related seminars, courses, meetings and conferences to keep a breast of current trends in the field.
- ◆ Works together with Public Works Supervisor and Planner to assist with issues of overlapping concern.

#### 2013 Goals/Objectives:

- ◆ Effectively execute role of Building Inspector in accomplishment of organizational priorities
- ◆ Completion of the Emergency Operation Plan in 2012
- ◆ Be more involved in Corridor Planning, Smart Growth Planning and re-codifying
- ◆ Set the groundwork for a facility plan for 2013 and 2014
- ◆ Promote and exemplify teamwork, working with other departments
- ◆ Consistent and reliable snowplow assistance
- ◆ Attendance and involvement in the Architectural Review Board and Board of Zoning Appeals Meetings
- ◆ Coordinate with the Community Services Director and Planner in plan reviews, etc
- ◆ Seek out and engage in opportunities for Inter-Governmental Cooperation & Public/Private Partnerships
- ◆ Continue and expand relationship with the Village of Slinger

# Building Inspector

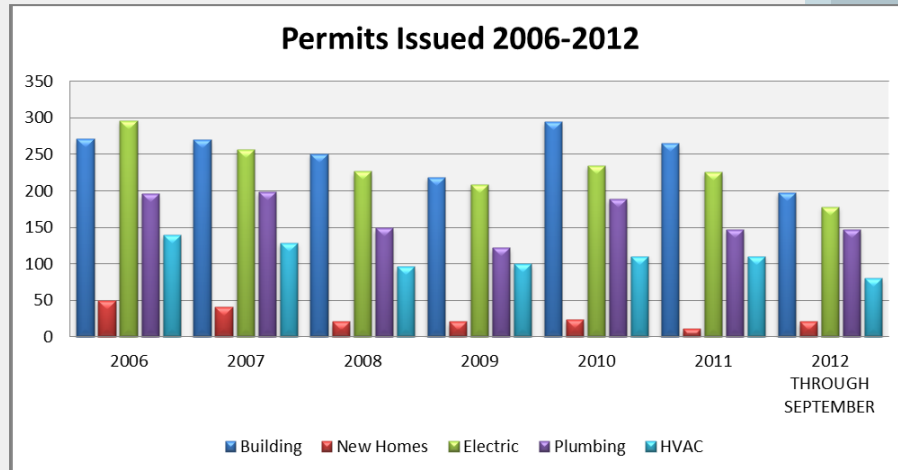
- ♦ Consider opportunities (cost/benefits) of serving as liaison to Richfield Historical Society
- ♦ Take leadership role in facility maintenance and improvements.
- ♦ Plan, administer and execute budgeting capital projects (windows, etc.)
- ♦ Develop capital improvement list for maintenance of existing facilities over the next five (5) years
- ♦ Seek out & embrace opportunities for continuing education and cross training.
- ♦ Achieve and exceed training goals for Building Inspector in 2012
- ♦ Attend training for Emergency Government in desired fields
- ♦ Attend training for Architectural Review Board & Board of Zoning Appeals acclamation.

## 2012 Accomplishments:

- ♦ Submitted and received Board approval for plan.
- ♦ Received bids and supervised new windows installed throughout Village Hall.
- ♦ Worked with Public Works Department to interconnect Village Hall with Public Works Department building with phone and internet connections.
- ♦ Received bids and arranged for the Village of Richfield Fire Company pump (at parking lot) to be replaced and in working order. In years past, pump would not fill tanks when RVFC would draw down tanks.
- ♦ Received bids and supervised vestibule entrance rebuild due to cracked concrete and misaligned doors.

- ♦ In the spirit of intergovernmental cooperation, began Commercial Electrical inspections for the Village of Slinger, which the Village receives new revenue.
- ♦ Completed an ISO audit and received high marks for how department is effectively and efficiently run.
- ♦ Emergency Operation Plan – The Village created an ad-hoc subcommittee in May 2011 to perform an overhaul of the existing Emergency Operations Plan which hasn't been revised since 2009. This committee, worked with Village staff and formulated a new plan that takes greater lengths in ensuring that Village government can effectively handle any emergency that arises.

# Building Inspector



## Building Inspector Expenditure Budget

	2010	2011	2012	2012	%
INSPECTION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
BUILDING INSPECTOR	\$75,107	\$74,857	\$48,945	\$76,362	2.01%
SOCIAL SECURITY	\$5,575	\$5,727	\$3,629	\$5,842	2.01%
HEALTH INSURANCE	\$17,725	\$17,084	\$12,048	\$16,614	-2.75%
PENSION	\$6,294	\$4,410	\$2,888	\$5,078	15.15%
CELL PHONE	\$533	\$380	\$259	\$380	0%
COMPUTER SUPPORT	\$995	\$0	\$0	\$0	0%
DUES AND MEMBERSHIPS	\$407	\$550	\$319	\$550	0%
SEMINARS AND TRAINING	\$637	\$800	\$352	\$800	0%
SUPPLIES AND EXPENSES	\$262	\$0	\$0	\$0	0%
HOUSE NUMBERS	\$217	\$100	\$199	\$200	100%
FUELS/PETROLEUM PRODUCTS	\$2,627	\$2,000	\$2,776	\$4,000	100%
<b>TOTAL INSPECTION</b>	<b>\$110,379</b>	<b>\$105,908</b>	<b>\$71,415</b>	<b>\$109,826</b>	<b>3.7%</b>

## Public Works and Highway



# Public Works & Highway

## Public Works Supervisor Mike Gauthier

### 2013 Duties:

- ◆ Maintains open communication with Village Administrator on all aspects of Public Works Department through regular oral and written reports.
- ◆ Administers, supervises, and manages the day to day operations of the Richfield Public Works Department.
- ◆ Works closely with local organizations (i.e. RHS, RYBSA, RSC, RVFC, etc.) to coordinate activities and events at public parks.
- ◆ Plans, directs, supervises and performs installation, repair and maintenance of Village streets, tools and equipment, Village buildings and grounds and all park facilities.
- ◆ Assists, in an advisory capacity, with preparation of the annual department budget and capital budget. Projects needed supplies, materials and staffing needs. Monitors budget activity.
- ◆ Supervises the maintenance of the Village roads, this includes overseeing crack filling, constructions projects, snowplowing and the vehicles and employees working on the roads as well.
- ◆ Investigates insurance claims involving public works and sewer.
- ◆ Safe operation a variety of equipment including excavator, motor grader, trucks, backhoe, tractors, loaders, compactor, compressors, rollers, snowplow equipment/vehicles and a variety of

power and hand tools.

- ◆ Maintains regular contact with construction project engineers, Village, County, State and Federal agencies, professional and technical groups and the general public regarding public work activities and services.
- ◆ Monitors inter-governmental actions affecting public works.
- ◆ Oversees and schedules crew and the repair and construction of all types of storm drainage, box culverts and curb and gutters; setting forms for concrete; the removal of weeds and grass from Village right-of-ways; street cleaning; setting of necessary cones and barricades for routine construction safety.
- ◆ Coordinates all activities with other departments.

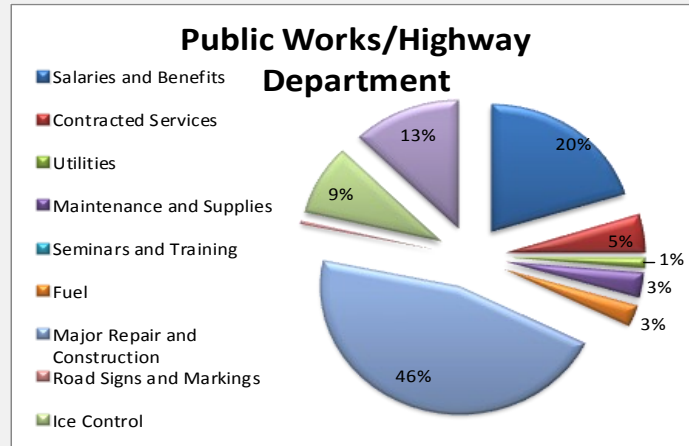
### 2012 Accomplishments:

- ◆ Prepare for the community's largest gathering, Richfield Days
- ◆ Trenching and networking Village Hall with DPW Building with telephone and internet lines
- ◆ Various cooperative efforts with the Richfield Joint School District for services and materials
- ◆ Assisted with the replacement of the entry way into the lower level meeting room
- ◆ Equipment Replacement Program developed and implemented



# Public Works and Highway

## Public Works Expenditure Budget



	2011	2012	2012	2013	%
HWY DEPT	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$186,398	\$191,500	\$119,357	\$201,194	5.06%
WAGES PART-TIME	\$15,756	\$16,900	\$9,881	\$14,200	-15.98%
OVERTIME	\$8,645	\$9,371	\$8,996	\$9,968	6.37%
SOCIAL SECURITY	\$15,438	\$17,674	\$10,107	\$17,225	-2.54%
HEALTH INSURANCE	\$57,234	\$54,000	\$38,342	\$54,232	.43%
PENSION	\$18,518	\$11,301	\$7,875	\$14,042	24.25%
EMPLOYEE TESTING	\$964	\$1,050	\$592	\$1,050	0%
CONTRACTED SERVICES	\$37,872	\$41,000	\$18,673	\$37,000	-9.76%
HEAT	\$7,408	\$11,550	\$4,317	\$11,550	0%
ELECTRICITY	\$5,321	\$5,250	\$4,061	\$6,500	23.81%
TELEPHONE	\$2,880	\$2,400	\$2,276	\$2,400	0%
BLDG MAINT/JANITORIAL SERVICES	\$6,428	\$3,700	\$5,801	\$3,700	0%
SEMINARS AND TRAINING	\$2,829	\$3,900	\$155	\$575	-85.26%
SAFETY TRAINING	\$3,151	\$2,500	\$248	\$4,100	64%
SUPPLIES/EXPENSES	\$52,464	\$50,000	\$28,173	\$46,075	-7.85%
FUELS/PETROLEUM PRODUCTS	\$37,127	\$40,000	\$21,764	\$43,660	9.15%
MAJOR REPAIR AND CONSTRUCTION	\$849,313	\$830,000	\$590,509	\$805,560	-2.94%
ROAD SIGNS AND MARKINGS	\$6,688	\$10,000	\$2,032	\$6,750	-32.5%
ICE CONTROL	\$137,784	\$168,000	\$155,739	\$143,000	-14.88%
ENGINEERING SERVICES	\$37,995	\$40,000	\$42,852	\$40,000	0%
CAPITAL OUTLAYS	\$8,023	\$393,200	\$190,581	\$157,214	-60.02%
<b>TOTAL HWY DEPT</b>	<b>\$1,498,236</b>	<b>\$1,903,296</b>	<b>\$1,262,331</b>	<b>\$1,619,995</b>	<b>-14.88%</b>

# Public Works and Highway

## Street Lighting Expenditure Budget

	2010	2011	2012	2013	%
STREET LIGHTING	ACTUAL	BUDGET	8/31/2012	BUDGET	CHANGE
STREET LIGHTS ELECTRICITY	\$18,8412	\$16,000	\$12,608	\$18,800	17.5%
<b>TOTAL STREET LIGHTS</b>	<b>\$18,842</b>	<b>\$16,000</b>	<b>\$12,608</b>	<b>\$18,800</b>	<b>17.5%</b>

## Transfer Station Expenditure Budget

	2011	2012	2012	2013	%
TRANSFER STATION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$5,031	\$4,236	\$3,530	\$5,040	18.98%
SOCIAL SECURITY	\$445	\$275	\$270	\$386	40.36%
EQUIPMENT MAINTENANCE	\$0	\$250	\$0	\$250	0%
WASTE DISPOSAL	\$4,265	\$3,000	\$3,279	\$4,000	33.33%
SUPPLIES AND EXPENSE	\$0	\$250	\$0	\$250	0%
FUELS	\$64	\$400	\$418	\$550	37.5%
RECYCLING EXPENSES	\$7,462	\$7,500	\$447	\$7,500	0%
<b>TOTAL TRANSFER STATION</b>	<b>\$17,267</b>	<b>\$15,911</b>	<b>\$7,944</b>	<b>\$17,976</b>	<b>12.98%</b>





# Community Services and Planning





# Community Services and Planning

Assistant to the Village Administrator  
Jim Healy

## Assigned Committees and Boards:

Plan Commission, Architecture Review Board,  
Park Commission &  
Board of Zoning Appeals & STH 175  
Streetscaping Ad-hoc Subcommittee

### 2013 Duties:

- ◆ Participate in the processing of permits, variances and zoning applications.
- ◆ Review commercial and residential development plans for compliance with Village regulations; review and process planning applications; respond to public inquiries related to assigned responsibilities; maintain and file plans, sketches, maps, and other materials and records.
- ◆ Prepare and update zoning maps, land use maps, parcel and other maps.
- ◆ Attend and assist at meetings of various commissions, boards, and other general public meetings
- ◆ Assist public in completing applications for use in special permits, variances, and rezoning of properties.
- ◆ Conduct field inspections for permit approvals and compliance with zoning regulations and codes.
- ◆ Prepare notices regarding violations and conduct inspections to assure compliance.
- ◆ Answer questions from the public, meet and correspond with property owners regarding zoning requirements.

- ◆ Serve as webmaster for the Village website, social media and other online media.
- ◆ Assist Village Administrator with planning, organizing, staffing, directing, coordinating, reporting and budgeting.

### 2013 Goals/Objectives:

- ◆ Assist in completion of organizational priorities/long-range planning
- ◆ Assist in advisory capacity with development of GFOA Budget document
- ◆ Build-out Analysis
- ◆ Comprehensive Plan Update, establishing benchmarks
- ◆ Zoning recodification work with Deputy Clerk, establishing benchmarks
- ◆ Work to improve Planning and Zoning Department setup and operations
- ◆ Take leadership role in finding, employing and supervising new contract Planner
- ◆ Ensure timely, complete, concise Plan Commission agendas, communication forms and packets
- ◆ Provide clean, concise, and accurate recommendations that are consistent with the Village Code of Ordinances to all Boards/Commissions

# Community Services and Planning

- ◆ Establish clear and consistent operational applications, checklists, permits, procedures and communication tools between personnel and departments
- ◆ Develop and implement deliberate, fair and consistent administration of rules, ordinances and policies of the Village
- ◆ Continue to manage and improve community information administration
- ◆ Administer the production of professional, informative and relevant bimonthly newsletter
- ◆ Build upon the success of the new website and social media management tools
- ◆ Work through gaps that have been created via the transition to the new website
- ◆ Seek opportunities to cultivate good press for the Village of Richfield
- ◆ Seek innovative ways to communicate with the community and our neighborhoods
- ◆ Fulfill diverse duties of Assistant to the Administrator
- ◆ Serve as mentor and leader to peers and subordinates, leading by example
- ◆ Provide honest, substantive and concise advice and recommendations formally and informally
- ◆ Effectively manage subordinates through use of best practices in public personnel administration
- ◆ Serve as effective surrogate for the policies, plans, mission, vision and values of the Board and Administrator

- ◆ Attend functions for WCMA and WAMCAM conferences/seminars
- ◆ Seek out leadership training opportunities
- ◆ Take opportunities to learn from subordinates and peers, strengthening areas of weakness

## 2012 Accomplishments:

- ◆ Launched a new “from scratch” website with entirely new written copy
- ◆ WisDot Road Certification completed “in house” to receive State Hwy Aid
- ◆ WisDNR Annual Recycling Grant Award for funding of Transfer Station
- ◆ WisDNR Recycling Consolidation Agreement Grant with Town of Polk for additional funding of Transfer Station
- ◆ Held winter Pre-Construction meetings to notify residents of upcoming project
- ◆ Successfully guided multiple developers and business owners through Village approvals process (Metal Tech, Strohwig, 1st National Bank of Hartford, TreeGhost LLC, and Crown of Life Church)
- ◆ Reduced the Villages dependency on a consultant planner two years in a row
- ◆ Wrote numerous press releases that were published in regional papers
- ◆ From August to October handled all ‘administrative’ constituent services relating to Public Works and Parks
- ◆ Organized and oversaw the Richfield Days fireworks show
- ◆ Successfully helped coordinate the hiring processes for both the Public Works Supervisor as well as Administrative Office Assistant
- ◆ Promoted to Assistant to the Administrator

# Community Services and Planning

## Community Services, Planning and Zoning Expenditure Budget

	2011	2012	2012	2013	%
PLANNING AND ZONING	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ASSISTANT TO THE ADMINISTRATOR	\$40,592	\$43,672	\$27,381	\$44,109	1%
CONSULTING SERVICES	\$13,553	\$24,000	\$5,779	\$12,000	-50%
ARCHITECTURAL REVIEW BOARD	\$870	\$1,350	\$300	\$1,350	0%
PLAN COMMISSION	\$2,663	\$2,250	\$1,020	\$2,250	0%
ZONING APPEALS BOARD	\$900	\$1,000	\$0	\$1,000	0%
SOCIAL SECURITY	\$3,348	\$3,150	\$2,155	\$3,726	18.29%
HEALTH INSURANCE	\$8,277	\$7,000	\$5,803	\$11,000	22.82%
PENSION	\$3,396	\$2,388	\$1,616	\$2,933	22.82%
OFFICE SUPPLIES AND EXPENSES	\$497	\$0	\$0	\$0	0%
DUES AND MEMBERSHIPS	\$69	\$660	\$502	\$310	-53.03%
MILEAGE	\$147	\$0	\$0	\$0	0%
SEMINARS AND TRAINING	\$375	\$725	\$270	\$725	0%
PROFESSIONAL SERVICES	\$19,419	\$17,000	\$6,208	\$20,000	17.65%
CAPITAL OUTLAYS	\$0	\$28,000	\$0	\$28,000	0%
<b>TOTAL PLANNING AND ZONING</b>	<b>\$94,105</b>	<b>\$131,195</b>	<b>\$51,034</b>	<b>\$127,403</b>	<b>-2.89%</b>

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# **Non-Departmental Expenditures**



# Non-Departmental Expenditures

## Non-Departmental Expenditure Budget

	2011	2012	2012	2013	%
NON-DEPARTMENTAL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
HEAT	\$3,510	\$5,000	\$2,248	\$5,250	5%
ELECTRICITY	\$8,441	\$7,175	\$5,893	\$8,000	11.5%
TELEPHONE/BROADBAND CONNECTION	\$5,145	\$4,700	\$3,019	\$4,700	0%
JANITOR	\$3,751	\$3,500	\$1,583	\$3,500	0%
BUILDING MAINTENANCE	\$1,218	\$1,500	\$1,103	\$1,500	0%
EQUIPMENT MAINTENANCE	\$2,372	\$2,500	\$1,514	\$2,500	0%
WEBSITE	\$1,258	\$1,250	\$87	\$3,473	177.84%
COMPUTER SUPPORT	\$290	\$2,000	\$2,002	\$3,000	50%
POSTAGE	\$7,483	\$7,000	\$2,956	\$5,000	-28.57
NEWSLETTER	\$10,302	\$13,500	\$7,740	\$0	-100%
SUPPLIES AND EXPENSES	\$1,136	\$7,000	\$6,333	\$7,100	1.43%
FUELS/PETROLEUM PRODUCTS	\$532	\$550	\$422	\$650	18.18%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$45,438</b>	<b>\$55,675</b>	<b>\$34,900</b>	<b>\$44,673</b>	<b>-19.76%</b>

# Contracted Village Services



# Contracted Village Services

## Legal Counsel Year in Review

- ♦ Attended numerous Village Board meetings
- ♦ Reviewed policies and procedures prior to Board approval
- ♦ Assisted in drafting ordinances
- ♦ Guided staff with evolving Wisconsin State Statute changes

## Legal Counsel Budget

	2011	2012	2012	2013	%
LEGAL COUNSEL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ATTORNEY	\$67,590	\$50,000	\$50,048	\$50,000	0%
<b>TOTAL LEGAL</b>	<b>\$67,590</b>	<b>\$50,000</b>	<b>\$50,048</b>	<b>\$50,000</b>	<b>0%</b>

## Assessor Year in Review

- ♦ Grotta Appraisals, LLC conducted the Open Book on May 8, 2012
- ♦ Board of Review June 11, 2012, nine cases were heard by the Board

## Assessor Budget

	2010	2011	2012	2012	%
ASSESSOR	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
BOARD OF REVIEW	\$270	\$275	\$270	\$275	0%
CONTRACT SERVICES	\$37,200	\$30,000	\$20,000	32,875	9.58%
SOCIAL SECURITY	\$21	\$26	\$0	\$26	0%
STATE ASSESSING COSTS	\$1,588	\$2,200	\$1,537	\$1,600	-27.27%
REASSESSMENT 2011	\$45,000	\$0	\$0	\$0	0%
<b>TOTAL ASSESSOR</b>	<b>\$84,078</b>	<b>\$32,501</b>	<b>\$21,807</b>	<b>\$34,776</b>	<b>7%</b>



# Contracted Village Services

## Insurance Budget

	2011	2012	2012	2013	%
INSURANCE	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
WORKER'S COMPENSATION	\$16,119	\$16,362	\$23,722	\$25,000	52.79%
PROPERTY INSURANCE	\$3,747	\$4,639	\$4,639	\$5,172	11.49%
PUBLIC OFFICIAL LIABILITY	\$829	\$1,268	\$829	\$925	-27.05%
LIABILITY INSURANCE	\$20,054	\$22,561	\$23,099	\$25,755	14.16%
VEHICLE INSURANCE	\$8,542	\$9,567	\$7,862	\$8,766	-8.37%
EMPLOYEE BONDS	\$100	\$112	\$100	\$112	0%
<b>TOTAL INSURANCE</b>	<b>\$49,391</b>	<b>\$54,509</b>	<b>\$60,251</b>	<b>\$65,730</b>	<b>20.59%</b>

## Engineering Services Year in Review

- ◆ Assisted staff with several commercial developments
- ◆ Monitored pavement projects in subdivisions
- ◆ Wrote bid specifications for the Highway Improvement Program
- ◆ Monitored the day-to-day progress of road reconstruction

## Engineering Services Budget

	2011	2012	2012	2013	%
ENGINEERING	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
DEVELOPMENT REVIEW AND INSPECTION SERVICES	\$9,368	\$10,000	\$6,498	\$10,000	0%
ENGINEERING SERVICES	\$13,184	\$5,000	\$6,088	\$10,000	100%
<b>TOTAL ENGINEERING</b>	<b>\$22,553</b>	<b>\$15,000</b>	<b>\$12,586</b>	<b>\$20,000</b>	<b>33.33%</b>

# Contracted Village Services

## Public Safety Washington County Sheriff Duties

- ◆ Enforce federal, state and local laws and ordinances
- ◆ Investigate crimes
- ◆ Maintain order at civil proceedings
- ◆ Assist the citizens of Richfield when requested for various non-criminal matters
- ◆ Provide 911 Dispatch services to the citizens of Richfield
- ◆ Provide support to the citizens through the computerized record system

## Police Expenditure Budget

	2011	2012	2012	2013	%
POLICE SERVICES	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
WASHINGTON COUNTY CONTRACT	\$300,710	\$308,562	\$176,845	\$319,751	3.63%
FUEL/PETROLEUM PRODUCTS	\$9,398	\$4,000	\$6,411	\$10,000	150%
<b>TOTAL POLICE SERVICES</b>	<b>\$310,108</b>	<b>\$312,562</b>	<b>\$183,256</b>	<b>\$329,751</b>	<b>5.5%</b>



# Contracted Village Services

## Lake Patrol Expenditure Budget

	2011	2012	2012	2013	%
LAKE PATROL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$1,790	\$2,250	\$2,105	\$1,800	-20%
EQUIPMENT MAINTENANCE	\$131	\$0	\$72	\$0	0%
SEMINARS AND TRAINING	\$0	\$750	\$125	\$0	-100%
SUPPLIES AND EXPENSES	\$45	\$200	\$0	\$0	-100%
FUELS	\$87	\$100	\$29	\$0	-100%
<b>TOTAL LAKE PATROL</b>	<b>\$2,052</b>	<b>\$3,300</b>	<b>\$2,331</b>	<b>\$1,800</b>	<b>-45.45%</b>



# Contracted Village Services

## Emergency Government Director Duties

- ◆ In disaster situations, local and county governments act as the first line of response to coordinate efforts to protect people, property, and the environment, and to implement recovery measures.
- ◆ The Emergency Government Director is expected to stay up to date with procedures, policies, and strategies to keep citizens of Richfield safe during natural or man-made disasters.

## 2012 Accomplishments

- ◆ Updated Village of Richfield Emergency Operations Manual

## Emergency Government Director Expenditure Budget

	2010	2011	2012	2013	%
EMERGENCY GOVERNMENT DIRECTOR	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SEMINARS AND TRAINING	\$0	\$500	\$175	\$500	0%
MILEAGE	\$0	\$0	\$0	\$0	0%
SUPPLIES AND EXPENSES	\$0	\$0	\$0	\$0	0%
<b>TOTAL EMERGENCY DIRECTOR</b>	<b>\$0</b>	<b>\$500</b>	<b>\$175</b>	<b>\$500</b>	<b>0%</b>

	2010	2011	2012	2013	%
PEST CONTROL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ANIMAL CONTROL CONTRACT	\$5,000	\$5,000	\$5,000	\$2,718	-45.64%
<b>TOTAL PEST CONTROL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$2,718</b>	<b>-45.64%</b>

## Pest Control Expenditure Budget

# Contracted Village Services

## Richfield Volunteer Fire Company Duties

The Richfield Volunteer Fire Company (RVFC) is a private, non-profit company that provides emergency services for 49 square miles of Washington County. They cover the entire Village of Richfield, the Town of Germantown, three sections in the Town of Polk and eight sections in the Town of Erin.

## Fire Expenditure Budget

	2011	2012	2012	2013	%
FIRE PROTECTION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
RICHFIELD FIRE COMPANY	\$435,315	\$439,668	\$293,039	\$446,263	1.5%
RICHFIELD INSURANCE DUES	\$45,797	\$45,000	\$47,941	\$48,000	6.67%
FIRE INSPECTION FEES	\$0	\$1,020	\$0	\$1,020	0%
EQUIPMENT MAINTENANCE	\$1,620	\$3,060	\$0	\$3,060	0%
FUELS/PETROLEUM PRODUCTS	\$13,617	\$10,000	\$8,145	\$13,000	30%
<b>TOTAL FIRE PROTECTION</b>	<b>\$496,349</b>	<b>\$498,748</b>	<b>\$349,125</b>	<b>\$511,343</b>	<b>2.53%</b>

## Goal

The goal of the Richfield Volunteer Fire Company is to minimize loss of life and property for the Village of Richfield and other contracted sections, from fires, natural disasters, life threatening situations and to assist other emergency agencies.



## Contracted Village Services

### 2012 Richfield Volunteer Fire Company Board of Directors

MEMBER-POSITION	YEAR ELECTED	2-YEAR TERM
Dan Neu President	2010	2012
Terry Kohl Chief	2011	2013
Jeff Pagel Assistant Chief	2010	2012
Don Leninger Secretary	2010	2012
Sue Schmitt Treasurer	2011	2013
Larry Schmitt Vice President	2011	2013
John Schmitz Director	2009	2012
Jerry Hoffman Director	2011	2012
John Hauser Director	2010	2013
Jim Schmitz Director	2010	2013
Rich Storms Director	2011	2014

# **Community Culture and Leisure**





# Community Culture and Leisure

## Parks



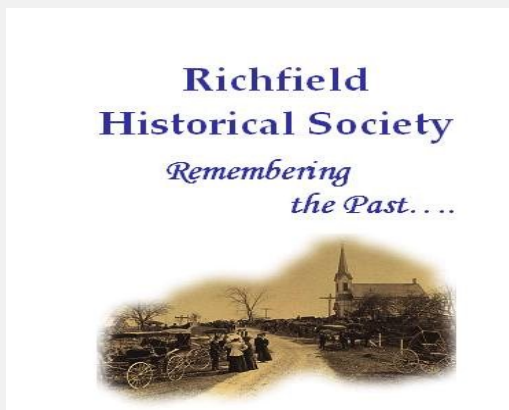
Richfield Historical Park

## Parks Expenditure Budget

	2010	2011	2012	2013	%
PARK	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
PARK COMMISSION	\$1,380	\$2,500	\$660	\$840	-66.4%
WAGES PART-TIME	\$25,503	\$37,140	\$22,456	\$50,308	35.46%
SOCIAL SECURITY	\$2,057	\$3,000	\$1,768	\$3,913	30.43%
PENSION	\$0	\$1,380	\$347	\$3,345	142.39%
ELECTRICITY	\$2,120	\$2,200	\$1,181	\$2,200	0%
JANITORIAL SERVICES	\$1,503	\$1,000	\$491	\$1,000	0%
EQUIPMENT MAINTENANCE	\$1,046	\$1,150	\$790	\$1,150	0%
GROUND MAINTENANCE	\$7,132	\$5,500	\$2,417	\$5,500	0%
PARK BEAUTIFICATION	\$3,115	\$5,500	\$0	\$5,500	0%
SUPPLIES AND EXPENSES	\$1,047	\$500	\$414	\$500	0%
FUELS	\$4,299	\$3,500	\$2,650	\$4,500	28.57%
FERTILIZER AND WEED CONTROL	\$942	\$2,000	\$2,364	\$4,000	100%
METROS AND LIQUID WASTE DISPOSAL	\$5,205	\$4,000	\$4,234	\$6,200	55%
CAPITAL OUTLAYS	\$21,487	\$10,000	\$2,210	\$13,500	35%
BARK LAKE BOAT LAUNCH	\$0	\$0	\$28,420	\$0	0%
<b>TOTAL PARKS</b>	<b>\$76,834</b>	<b>\$79,370</b>	<b>\$70,402</b>	<b>\$102,456</b>	<b>29.09%</b>



# Community Culture and Leisure



The Richfield Historical Society is a non-profit, volunteer-driven organization which is restoring and preserving buildings at the Richfield Historical Park in order to create a living museum of Richfield's history.

## Richfield Historical Society Expenditure Budget

	2011	2012	2012	2013	%
HISTORICAL SOCIETY	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
MILL PARK ELECTRICITY	\$474	\$650	\$361	\$650	0%
MILL FOUNDATION CONSULTING	\$22,800	\$5,800	\$700	\$8,300	43.10%
MILL FOUNDATION CONTINGENCY	\$0	\$10,000	\$0	\$12,500	25%
<b>TOTAL HISTORICAL SOCIETY</b>	<b>\$23,274</b>	<b>\$16,450</b>	<b>\$1,061</b>	<b>\$21,450</b>	<b>30.40%</b>

## Richfield Days Fireworks Budget

	2011	2012	2012	2013	%
RECREATION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
RICHFIELD DAYS FIREWORKS	\$6,000	\$6,000	\$0	\$6,000	0%
<b>TOTAL RECREATION</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>0%</b>



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# **Taxes, Capital Project Funds, and Debt Service,**



# Taxes, Capital Project Funds, Debt Service

## Taxes

	2011	2012	2012	2013	%
TAXES	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
TAXES	\$888	\$0	\$410	\$600	0%
AG USE PENALTY	\$1,971	\$700	\$0	\$0	-100%
POLK PAYMENT 66.0221(3)(a) Year 3 of 5	\$7,900	\$7,900	\$7,900	\$7,900	0%
<b>TOTAL TAXES</b>	<b>\$10,759</b>	<b>\$8,600</b>	<b>\$8,310</b>	<b>\$8,500</b>	<b>-1.16%</b>

## Capital Project Funds

	2011	2012	2012	2013	%
CAPITAL IMPROVEMENT PLAN	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
MATCHING GRANTS	\$0	\$0	\$0	\$0	0%
CAPITAL IMPROVEMENT PLAN	\$25,275	\$61,500	\$47,332	\$45,000	-26.83%
<b>TOTAL CONTINGENCY ACCOUNT</b>	<b>\$25,275</b>	<b>\$61,500</b>	<b>\$47,332</b>	<b>\$45,000</b>	<b>-26.83%</b>

## Debt Service

	2011	2012	2012	2013	%
DEBT SERVICE	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
PRINCIPAL					
RIVERVIEW	\$9,225	\$8,289	\$8,289	\$10,027	20.97%
SOUTH SHORE	\$1,007	\$1,007	\$1,007	\$1,057	4.97%
INTEREST					
RIVERVIEW	\$4,959	\$5,895	\$5,895	\$4,156	-29.5%
SOUTH SHORE	\$995	\$995	\$995	\$945	-5.03%
<b>TOTAL DEBT SERVICE</b>	<b>\$16,186</b>	<b>\$16,186</b>	<b>\$16,186</b>	<b>\$16,185</b>	<b>0%</b>

## Utility District



# Utility District

## Richfield Utility District #2

<b>RICHFIELD UTILITY DISTRICT #2</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>%</b>
<b>SPECIAL REVENUE FUND</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>REVENUES</b>				
SPECIAL CHARGE/PROPERTY TAX	\$1,370	\$1,370	\$1,370	0%
INTEREST	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>0%</b>
<b>EXPENDITURES</b>				
STREET LIGHTING	\$1,370	\$1,370	\$1,370	0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Richfield Utility District

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>%</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>REVENUES</b>				
SPECIAL CHARGE/ PROPERTY TAX	\$3,375	\$3,375	\$3,375	0%
INTEREST	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>0%</b>
<b>EXPENDITURES</b>				
STREET LIGHTING	\$3,375	\$3,375	\$3,375	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Bark Lake Utility District

BARK LAKE UTILITY DISTRICT	2011	2012	2013	%
SPECIAL REVENUE FUND	ACTUAL	BUDGET	BUDGET	CHANGE
<b>REVENUES</b>				
SPECIAL CHARGE/PROPERTY TAX	\$2,622	\$2,622	\$2,622	0%
INTEREST INCOME	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>0%</b>
<b>EXPENDITURES</b>				
STREET LIGHTING	\$2,622	\$2,622	\$2,622	0%
<b>TOTAL EXPENDITURES</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



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## Designated Funds



# Designated Funds

DESIGNATED FUND RESERVE	2011	2011	2011	PROPOSED 2011	PROPOSED
	FUND RESERVE	YEAR END EXPENSES	YEAR END ADDITIONS	YEAR REASSIGNMENTS	FUND BALANCE 2012
HWY/PARKS FLEET RESERVE	\$300,165	\$0	\$136,200	(\$123,415)	\$312,950
WINTER CONTINGENCY	\$40,000	\$0	\$0	\$0	\$40,000
ROAD IMPROVEMENTS	\$451,039	\$195,437	\$0	\$128,398	\$384,000
MEYER MESSER MILL	\$21,700	\$15,900	\$0	\$0	\$5,800
HISTORICAL PARKS TRAIL	\$8,000	\$0	\$0	\$0	\$8,000
COONEY/ OCONOMOWOC NATURE PARK	\$50,096	\$0	\$0	\$0	\$50,096
LAND ACQUISITION/ COMMUNITY FACILITIES	\$272,746	\$0	\$0	\$76,628	\$349,374
PHONE SYSTEM	\$15,000	\$0	\$0	\$0	\$15,000
MATCHING GRANTS	\$135,718	\$0	\$0	\$0	\$135,718
REASSESSMENT	\$45,000	\$45,000	\$0	\$0	-
ELECTION MACHINES	\$28,000	\$0	\$0	\$0	\$28,000
RECODIFY ORDINANCES	\$12,000	\$0	\$0	\$12,000	\$24,000
LGIP LOAN PAYMENT FOR SOUTH SHORE	\$4,005	\$0	\$0	\$0	\$4,005
LGIP LOAN PAYMENT FOR RIVERVIEW DRIVE	\$28,336	\$0	\$0	\$0	\$28,336
LGIP LOAN PAYMENT FOR NATURE PARK	\$62,400	\$0	\$0	\$0	\$62,400
<b>TOTAL DESIGNATED FUND RESERVE</b>	<b>\$1,474,205</b>	<b>\$256,337</b>	<b>\$136,200</b>	<b>\$93,611</b>	<b>\$1,447,679</b>
<b>UNDESIGNATED FUND RESERVE</b>	<b>\$529,609</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,070</b>	<b>\$548,679</b>
<b>Totals</b>	<b>\$2,003,814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,996,358</b>

# Assets



# Assets

## Public Works

VEHICLE #	DESCRIPTION	YEAR OF VEHICLE	COST TO REPLACE NEW	ORIGINAL COST
3	IHC 2554 PLOW, WING, DUMP BODY, SALTER	1996	\$170,000	\$80,819
7	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2003	\$170,000	\$95,904
2	OSHKOSH V PLOW, WING, DUMP BODY	1962	\$200,000	\$4,920
9	OSHKOSH P2427 V PLOW, WING, DUMP BODY	1971	\$200,000	\$8,515
10	IHC 2554 PLOW, WING, DUMP BODY, SALTER	2000	\$170,000	\$78,807
11	IHC 2554 PLOW, WING V-BODY, SALTER	1998	\$170,000	\$66,600
12	IHC 2554 PLOW, WING W-BODY, SALTER	1999	\$170,000	\$71,705
16	IHC 2554 PLOW, WING, DUMP BODY, SALTER	1992	\$170,000	\$69,409
19	IHC 2554 PLOW, WING, DUMP BODY, SALTER	1994	\$170,000	\$75,498
6	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2006	\$170,000	\$120,000
5	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2009	\$170,000	\$140,000
26	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2010	\$136,583	\$140,000
25	FORD TRUCK S-DTY F-250 TRUCK	2010	\$25,649	\$25,649
1	FORD SUPER DUTY F-350 DRW	2007	\$37,000	\$33,792
8	FORD F-550 DUMP BODY	1999	\$45,000	\$33,269
13	FORD F-350 DUMP BODY	2003	\$37,000	\$29,940
15	CHEVY IMPALA	2003	\$26,000	\$7,810
4	GMAC 4 x 4 PICKUP TRUCK	2007	\$45,000	\$25,000
	<b>TOTALS</b>		<b>\$2,282,232</b>	<b>\$1,107,637</b>

## Fireman's Park

DESCRIPTION	LENGTH	QUANTITY	COST TO REPLACE NEW
BACKSTOP		1	\$5,554
BLEACHERS 5 ROW—15'L		4	\$5,201
BASKETBALL COURT		1	\$6,719
TENNIS COURT—DOUBLE		2	\$59,600
VOLLEYBALL COURT		2	\$5,635
6' FENCE	3520		\$46,726
LIGHTING 40' 2-4-6 LAMPS		8	\$251,403
PLAYER BENCHES 16' LONG		2	\$379
SCOREBOARD		1	\$4,335
SCOREKEEPERS HUT 6 X 8		1	\$2,709
<b>SITE TOTAL</b>			<b>\$388,261</b>



# Assets

## Heritage Park

DESCRIPTION	LENGTH	QUANTITY	COST TO REPLACE NEW
40' POLES W/ LIGHTS		2	\$125,701
BACKSTOPS		6	\$33,322
BATTING CAGE 14' X 60'		1	\$3,386
PLAYERS BENCH - 16'		10	\$1,896
ALUMINUM BENCHES		17	\$22,106
BURKE ACTIVITY CENTER		2	\$15,713
DIGGERS		2	\$866
FENCING 6' CHAIN LINK	1,340		\$38,935
10' FENCING	942		\$22,457
4' FENCING	696		\$6,033
8' FENCING	1,870		\$30,395
PICNIC TABLES		12	\$3,251
SCOREBOARD		2	\$8,669
SHELTER	625		\$11,920
4 SWINGS		2	\$9,753
TENNIS COURTS		1	\$59,600
VOLLEYBALL COURTS			\$2,818
WOODEN SIGN W/ ROOF		1	\$866
PLAYWEB		1	\$12,999
LIFE TRAIL STATIONS		3	\$10,983
<b>SITE TOTAL</b>			<b>\$421,669</b>

## Bark Lake Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
PLAYGROUND EQUIPMENT		1	\$17,239
PARK SHELTER	500		\$20,480
PICNIC TABLES		1	\$271
PARK BENCH WOOD		2	\$379
<b>SITE TOTAL</b>			<b>\$38,369</b>

## Nature Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
NATURE PARK			
OBSERVATION DECK		1	\$2,709
GAZEBO		1	\$24,500
<b>SITE TOTAL</b>			<b>\$27,209</b>

## Equipment

DESCRIPTION	ACQUISITION DATE	QUANTITY	COST TO REPLACE NEW	ORIGINAL COST
S250 BOBCAT SKID-STEER LOADER	2008	1	\$30,000	\$29,760
CASE 621 B WHEEL LOADER	1992	1	\$103,120	\$75,000
VERMEER 1500 BRUSH CHIPPER	2006	1	\$37,040	\$30,000
EQUIPMENT TRAILER	2008	1	\$2,000	\$1,525
PLOW WINGS	2003	1	\$10,387	\$9,000
PLOW WINGS	1998	1	\$10,387	\$9,000
PLOW WINGS	1992	1	\$10,387	\$9,000
PLOW WINGS	2006	1	\$12,718	\$9,000
<b>TOTAL PUBLIC WORKS</b>			<b>\$216,039</b>	<b>\$172,285</b>

# Assets

## Buildings

DESCRIPTION	ACQUISITION DATE	COST TO REPLACE NEW	FIXED ASSETS
VILLAGE HALL	1975	\$1,116,518	\$104,099
<b>PUBLIC WORKS</b>			
NEW MUNICIPAL GARAGE	1998	\$1,191,386	\$635,000
OLD MUNICIPAL GARAGE	1951	\$447,042	\$27,726
EQUIPMENT STORAGE BUILDING	1970	\$328,912	\$96,380
STORAGE BUILDING	1970	\$184,190	\$28,893
POLE SHED FOR SALT	1990	\$175,419	\$54,096
GAS PUMP BUILDING	1979	\$29,769	\$9,375
<b>PARKS</b>			
NORTH CONCESSION STAND	2001	\$81,379	\$63,808
OLD CONCESSION STAND	1970	\$88,657	\$33,540
NEW CONCESSION STAND	2009	\$150,000	\$150,000
HOUSE ON HISTORICAL PROPERTY	1870	\$289,290	\$7,916
MILL ON HISTORICAL PROPERTY	1860	\$363,739	\$6,167
BARN AT HISTORICAL PROPERTY	1860	\$96,480	\$2,640
SHELTER FOR HERITAGE PARK	2005	\$10,000	\$5,500
SMOKE HOUSE AT HISTORICAL PARK	1860	\$1,015	\$926
SHED AT HISTORICAL PARK	1870	\$13,199	\$1,000
OBSERVATION DECK AT NATURE PARK	2006	\$10,000	\$6,500
BARK LAKE PARK SHELTER	1985	\$20,480	\$11,000
FENCING AT HERITAGE PARK	2007	\$70,820	\$35,930
<b>TOTAL</b>		<b>\$4,668,295</b>	<b>\$1,280,496</b>



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# Glossary

The annual budget contains specific and specialized vocabulary that is unique to public finance and the budgeting process. To assist readers of this budget in understanding these terms, a budget glossary has been included in the document.

**Account:** a unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also known as the “line item”.

**Accounting System:** the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

**Activity:** an office within a department to which specific expenses are to be allocated.

**Adopted Budget:** a budget that has been approved by the Village Board.

**Allocation:** the distribution of available monies, personnel and equipment among various Village functions.

**Annual Budget:** an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

**Assessed Value:** a valuation set upon real or personal property by the Village Assessor as a basis for levying taxes.

**Asset:** anything owned which has commercial exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.

**Audit:** a study of the Village’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the handling of public funds, including State law and the Village Charter.

**Balanced Budget:** a budget in which estimated revenues are equal to or greater than estimated expenditures.

**Bond:** a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long term debt.

**Budget (Operating):** a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

## Glossary

**Budget Calendar:** the schedule of key dates of milestones that a government follows in the preparation and adoption of the budget.

**Capital Budget:** a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which is based on the Capital Improvement Program (CIP).

**Capital Improvement Plan (CIP):** a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year of financing those projects.

**Capital Outlay:** the purchase of items that cost over \$1,000 and have a useful life of more than one year.

**Contingency:** an estimated amount of funds needed for deficiency, contingent or emergency purposes.

**Debt Service:** the actual cost of interest and principal on bond maturities as well as the interest costs of bond anticipation notes.

**Depreciation:** the amount of expense charged against earnings to write off the cost of an asset over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.

**Department:** an organizational and/or budgetary unit established by the Village Board to carry out specified public services and implement policy directives.

**Direct Expenses:** expenses specifically incurred as the result of providing a product of service (e.g., labor and material used).

**Disbursements:** funds actually expended.

**Expenses:** charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges presumed to benefit the current fiscal period.

**Fixed Assets:** assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Fixed Charges:** expenses that are generally recurring and constant.

**Fund:** a set of interrelated accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

# Glossary

**Fund Balance:** the excess of an entity's assets over its liabilities. Typically, excess revenues over expenditures at year-end will increase a fund's fund balance.

**General Fund:** the major municipally owned fund which is created with Village receipts and which is charged with expenditures from such revenues.

**Grant:** a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant moneys are usually dedicated for specific purposes.

**ICMA:** International City/County Management Association, professional organization for municipal management.

**Inter-fund Transfers:** payments from one administrative budget fund to another, which result in the recording of a receipt and expenditure.

**Liability:** debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**Line Item Budget:** a detailed budget, classified by object, within each organizational unit, and including each account utilized.

**Operating Budget:** authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)

**Ordinance:** a law set forth by a governmental authority; a municipal regulation.

**Policy:** a definite course of action adopted after a review of information and directed at the realization of goals.

**Reimbursements:** fees received as payment for the provision of specific municipal services.

**Reserves:** an account used to indicate that portion of fund equity, which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Resolution:** a special order by the legislative body, authorizing an action to occur.

**Revenue:** additions to the Village's financial assets (such as taxes and grants) which do not in themselves increase the Village's liabilities or cancel out a previous expenditure.

## Glossary

**Special Assessment:** a tax or levy imposed against a specific parcel of real estate that will benefit from a proposed public improvement like a street.

**Special Revenue Fund:** a fund to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or the major capital projects) that are legally restricted to expenditures for specified purposes.

**Surplus:** revenues that exceed expenses for a specific period of time.

**Taxes:** compulsory charges levied by a government for the purpose of financing services to all the citizens.

**Transfers In/Out:** a legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.